



# Columbus, Georgia Consolidated Government



*"Georgia's First Consolidated Government"*

## Fiscal Year 2019 Recommended Budget



# Columbus Consolidated Government

## Annual Recommended Budget

### July 1, 2018—June 30, 2019

## Mayor and Council

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**Isaiah Hugley**  
City Manager

**Lisa Goodwin**  
Deputy City Manager

**Pam Hodge**  
Deputy City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Columbus Consolidated Government  
Georgia**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Columbus Consolidated Government, Georgia for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# INTRODUCTION

**This section includes the Mayor's Budget Message and the City Manager's Budget Message.**



# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

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April 24, 2018

In RE: Fiscal Year 2019 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

## **I. Introduction**

Today we present to you the Fiscal Year (FY) 2019 Recommended Budget for citizen review and Council consideration. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority, here the mayor, is to engage in initial budgetary policy making.

This Recommended Budget is a balanced budget and includes an estimate of unencumbered fund balance, an estimate of cash revenues, proposed expenditures by each department, office, board, commission and agency, proposed capital outlays, data justification for expenditures and other such information that may be necessary for Council's deliberation.<sup>1</sup>

## **II. FY2019 Budget Assumptions**

The FY2019 Recommended Budget is balanced with \$274,486,331 in revenues and expenses. This amount is up 2.41% from our FY2018 Adopted Budget of \$268,031,916, though it is still less than our Adopted Budget from FY2011 (\$280,084,085), reflecting both a prolonged stagnation of revenues and strong budget management.

Our FY2019 revenues are comprised of \$150,604,260 in General Fund revenue, which includes \$33,600,000 in Local Option Sales Tax (LOST) funds, \$33,666,667 in Other Local Option Sales Tax (OLOST) funds, and \$90,215,404 in all other operating fund revenue. We are projecting a 2% increase in the FY2019 property tax digest.

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<sup>1</sup> This information is provided simultaneously herewith via jump drive.

The FY2019 Recommended Budget reflects \$2,927,500 in new General Fund revenues. The anticipated changes in projected revenue by category are laid out below:

**ANTICIPATED CHANGES IN FY2019 PROJECTED GENERAL FUND REVENUES**

Property Tax	\$1,700,000
Insurance Premium Taxes	\$750,000
Sales Tax	\$600,000
Inter-fund Transfers	\$550,000
Building Permits	\$300,000
Business Taxes	\$290,000
Parking Tickets	\$250,000
Miscellaneous Revenues	\$220,000
Interest Income	(\$30,000)
Parks and Recreation Fees	(\$71,500)
Court Fines and Forfeitures	(\$135,000)
Penalties and Interest	(\$200,000)
Intergovernmental Revenue	(\$200,000)
Ambulance Fees	(\$229,000)
Franchise Fees	(\$867,000)
<b>TOTAL FY2019 REVENUE CHANGE</b>	<b>\$2,927,500</b>

Other assumptions that comprise this budget include:

- A 1.5% raise for full-time employees (effective August, 2018) and a 0.5% Cost of Living Adjustment (COLA) for all employees (effective August, 2018)
- A 0.25% COLA for retirees effective August, 2018
- Budgeted healthcare cost of \$5,800 per employee
- A transition from the RP-2000 Mortality Table to the Generational Mortality Approach for all CCG pension plans at an increased cost of \$1.7 million
- Decreased Debt Service Millage of 0.47, down from 0.60 in FY2018 and 0.70 in FY2017
- A 9 mill cap
- A 2% increase in the Property Tax Digest
- 97% Ad valorem collection rate
- A \$200,000 subsidy to the Bull Creek and Oxbow Meadows Golf Courses
- No subsidy to the Integrated Waste Fund or the Civic Center Fund
- A \$600,000 payment Medical Center/Piedmont for excess inmate care
- The fourth of five Booker T. Washington/Columbus Commons renovation allocation of \$500,000



- No changes to agency appropriations,<sup>2</sup> except for a \$41,755 increase in the Columbus Health Department's rent
- A General Fund Reserve of \$26.8 million (63.94 days)
- Value of one reserve day \$419,846
- Value of one mill (Operating) \$5,115,003
- Value of one mill (Bond) \$5,420,349
- An Economic Development millage of 0.50 mill (\$2,432,945), including the Development Authority 0.25 mill and the 0.25 mill remaining with Council to be distributed for previously approved economic development projects, for a \$150,000 proposed Robotics Initiative, and for \$266,472 to be held in reserve for future economic development opportunities<sup>3</sup>
- No Risk Management vehicle allocation this fiscal year
- A Worker's Compensation allocation of \$1,321/employee

This Recommended Budget proposes four revenue enhancements – all are user fees:

<b>Proposed Revenue Enhancements</b>			
<b>Fee Type</b>	<b>Increment Increase</b>	<b>New Fee Amount</b>	<b>Revenue Generated</b>
<b>Increase Alcohol Beverage Card Fees</b>	\$40	\$65	\$48,000
<b>Increase Certificate of Occupancy Permit Fees</b>	\$10	\$40	\$15,000
<b>Increase Residential Garbage Fees</b>	\$1	\$18	\$660,000
<b>Add Passport Fees</b>	\$35	\$35	\$105,000

With this budget, we remain above our 60-day minimum in our General Fund Reserve:

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<sup>2</sup> Prior budget prudence has cut agency and affiliate appropriations by approximately \$1 million per year.

<sup>3</sup> The Development Authority has crafted an opportunity to launch a robotics industry sector in Columbus, Georgia. The Development Authority has requested a CCG investment in this effort of \$150,000. These monies are most appropriately found in the 0.25 mil economic development investment fund controlled by Council. See Ex. 2 (Letter request from Development Authority).



GENERAL FUND RESERVE DAYS							
	FY13	FY14	FY15	FY16	FY17	FY18 (est.)	FY19 (est.)
GENERAL OPERATING FUND	68.73	38.33	18.70	14.31	21.07	22.48	21.96
OLOST FUNDS	5.35	16.88	37.42	40.23	42.09	42.97	41.98
TOTAL GENERAL FUND RESERVE DAYS	74.08	55.21	56.12	54.54	63.16	65.45	63.94
VALUE OF 1 DAY	\$420,001	\$408,126	\$413,500	\$419,237	\$418,632	\$410,101	\$419,846

### III. General Fiscal Policies and Proposed Changes

#### A. Employee Raise versus Comprehensive Pay Reform

This proposed budget includes a proposed 1.5% raise for full-time employees and a 0.5% Cost of Living Adjustment (COLA) for all employees. The 1.5% raise for 2380 full-time employees will cost \$1,421,096, and the 0.5% COLA will cost \$ 523,234, for a total cost of \$1,944,330.

Here is a summary of the pay enhancement progress we have made during this Administration:

Fiscal Year	CCG General Gov't Pay Adjustments	Columbus Police Department (CPD) Pay Adjustments	Employment Cost Index (ECI)	Consumer Price Index (CPI)
FY2012	0.5%	0.5%	1.1%	2.1%
FY2013 <sup>4</sup>	2.5%	2.5%	1.1%	1.6%
FY2014 <sup>5</sup>	2.5%	2.5%	1.6%	1.7%
FY2015	0.5%	0.5%	1.8%	-0.2%
FY2016	0.5%	0.5% (plus	2.1%	1.1%

<sup>4</sup> FY2013 pay increases included a 2% offset for our pension reform adjustment. Pension costs are considered a cost of living and the covering of such costs through income increases is appropriately considered in an income valuation analysis.

<sup>5</sup> FY2014 pay increases included a 2% offset for our pension reform adjustment. See also n. 4, supra.

		\$1,000-\$1,500 longevity pay and \$1,000 - \$1500 initiating pay adjustment)		
FY2017	2.0%	2.0% <b>(plus</b> Advanced Officers on pay scale to Steps C & D = 5% pay increase, Incentive Pay: \$1200, Military Experience, \$2400 Pay for Post Certification, <b>plus</b> pay reform increment)	2.6%	2.0%
FY2018	0.5%	0.5%	-	As of Feb 2018, 2.1%
FY2018 <sup>6</sup>	2.0%	2.0%		
FY2019 <sup>7</sup>	1.5%	1.5%	-	-
FY2019 <sup>8</sup>	0.5%	0.5%	-	-
Total	13%	15% -21% <sup>9</sup>	10.3%	10.4%

Though we contemplated and discussed comprehensive pay reform for General Government employees, similar to that instituted in the Police Department and the Sheriff's Office, our employee outreach and education efforts showed tepid response for such reform. Such comprehensive pay reform would 1) address pay compression, 2) provide more certainty of income growth for employees and thereby increase employment longevity, 3) provide a systematic process for maintaining pay competitiveness, and 4) allow for compliance with our University of Georgia (UGA) pay plan. As an organization, CCG simply does not have experience with or appreciation for the mechanism of funding a

<sup>6</sup> Due to the software conversion of our pay system, Council approved a one-time 2% bonus for all employees in August of 2017, which was in FY2018.

<sup>7</sup> Proposed in this Mayor's Recommended FY2019 Budget to be paid in August 2018.

<sup>8</sup> Proposed in this Mayor's Recommended FY2019 Budget to be paid in August 2018.

<sup>9</sup> The total CPD percentage increase includes an average percentage effect of 2% for the annual and compounding milestone longevity pay adjustments of \$1,000 - \$1,500. The application of pay reform/longevity payments for the Sheriff's Office deputies are so recent, their effect is not separately calculated here.



systematic and compounding pay scale, such as that previously presented and discussed. See Exhibit 1 (General Government Employee Pay Reform PowerPoint). Instead, CCG has a history of periodic raises and COLAs at varying levels. A better practice would be a fixed, regular base increase, and not simply waiting to see how much money is left over to craft pay increases. That process unintentionally puts employees last in line where they too often fall short. However, for the reasons stated above, the General Government employee comprehensive pay reform is not proposed here. Instead a typical raise and COLA proposal is made.

It is recommended that CCG not invest in another pay study until such time as it can develop a systematic and compounding base funding practice, such as that reflected in Exhibit 1, because pay studies produce a rigid pay structure, with which fluctuating raises and COLAs cannot keep pace. Also, the practice of periodic, fluctuating pay adjustments does not address pay compression. Fortunately, the pay reform adopted in FY2016 for the Police Department and in FY2018 for the Sheriff's Office will provide an example of how a minimum pay adjustment structure will relieve pay compression, encourage longevity and increase morale, which staff and Council can monitor. Hopefully, in the future a similar system will be adopted for the entire CCG employee population.

#### **B. Assuring Police Hiring Competitiveness**

In FY2016, we instituted broad scale pay reform in the Columbus Police Department in order to rid ourselves of the costly, inequitable, inefficient systems of "Gap Time," intra-departmental parity and dollar amount or unpredictable pay adjustments. That year we instituted a pay system for the Police Department, which addressed compression and rewarded police officers for employment longevity. In FY2017, we made adjustments to entry-level pay, and those pay grades just above entry pay, in order to enhance our hiring competitiveness and to relieve lower grade level compression. We moved officers from Steps A and B of a Grade 14 to Steps C and D, which has resulted in a current minimum starting pay for police officer of \$39,491.90.<sup>10</sup>

This FY2019 Recommended Budget proposes moving entry-level police officers from a Step C to a Step D and from a Step D to a Step E so as to raise the minimum starting salary for a police officer with a high school diploma to \$40,401.17. In addition, we have made changes to Corporal level officers at a Step A so that they are not matched or surpassed in income by newly hired officers. The cost of each step adjustment is reflected below:

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<sup>10</sup> We also instituted a military service pay supplement and a POST certification pay supplement in addition to the existing sign-on bonus and education supplement in order to stay competitive with other jurisdictions. See n. 9, *infra*.

Move entry level Police Officers, G-14 to Step D and Step E	# of Police Officers	Implementation Cost
Newly hired Police Officers hired at Step D w/o degree; hired at Step E with degree		
Budgeted Police Officer Positions	268	
Police Officers at Step C, Move to Step D	107	\$125,351
Police Officers at Step D, Move to Step E	77	\$91,403
Corporals at Step A, Move to Step B (to create pay differential)	63	\$81,043
TOTAL COST		\$297,797

Here is the new pay schedule for entry-level officers by employee grade and education level:

Police Officer w/o Degree - STEP D	Police Officer w/AS Degree - STEP E	Police Officer w/BA Degree - STEP E	Police Officer w/MA Degree - STEP E
Base Pay \$37,279.87	Base Pay \$38,211.86	Base Pay \$38,211.86	Base Pay \$38,211.86
OLOST Supplement \$3,121.30	OLOST Supplement \$3,121.30	OLOST Supplement \$3,121.30	OLOST Supplement \$3,121.30
		Edu. Inc. \$1,248.52	Edu. Inc. \$2,497.04
Total Pay \$40,401.17	Total Pay \$41,333.16	Total Pay \$42,581.68	Total Pay \$43,830.20
Sign-On Bonus <sup>11</sup> \$2,000.00	Sign-On Bonus \$2,000.00	Sign-On Bonus \$2,000.00	Sign-On Bonus \$2,000.00

<sup>11</sup> The Sign-On Bonus is paid to all new hires in \$500 increments over a two-year period.



As police departments around the state and nation adjust their entry-level pay to become more competitive, CCG must keep up.<sup>12</sup> This proposal, together with other pay reform measures already implemented, addresses the issue of entry-level pay competitiveness while also addressing compression. This request is made with the support of Police Chief Rick Boren.

### C. Sheriff's Office Recruitment Adjustments

Pursuant to prior presentations by the Sheriff and administrative staff, this Recommended Budget adopts the Sheriff's proposal of moving the Office's Grade 14 Deputies and Grade 12 Correctional Officers from Step A and B to Step C and D. This will cost \$ 390,000, yet the funds were previously reserved for the Sheriff's use so that ultimately the impact to the budget is neutral. In addition, we are able to reinstate \$265,948 in operational monies to the Sheriff's use that was previously redirected to our Rapid Resolution Program **without** impacting or changing that program.

### D. Adopting The Generational Mortality Approach For Our Pension Funds

We have made great strides in reforming our pension plans, saving CCG and taxpayers some \$18.2 million to date and anticipating a savings of \$55 million in the first ten years of the reform that was implemented in our FY2013 budget. In addition, we have dramatically increased funding in both the General Employee Pension Plan and the Public Safety Pension Plan, **reducing** our unfunded liability for pension obligations from 25.1% to 4.5%. We should be tremendously proud of this strengthening of our pension plans. Yet, we still have work to do. We must continue to adjust our mortality estimations in order to insure adequate investment is being made today that will sustain our employee benefits long into the future.

Last year, the independent Pension Board transitioned from the 1994 Mortality Table to the RP-2000 Mortality Table: and, that transition was necessary. The Pension Board, in continuing to pursue the best practice requirements of both the Governmental Accounting Standards Board (GASB) No. 68<sup>13</sup> and the Actuarial Standards of Practice (ASOP) No. 35<sup>14</sup>, has determined that CCG must transition to a Generational Mortality Approach. Basically, the applicable standards require that CCG recognize future improvements in life expectancy when determining our annual pension contributions and any unfunded pension liabilities. The failure to adopt these standards has resulted in other public plans having negative audit findings.

Accordingly, the Pension Board adopted the Generational Mortality Approach for all four CCG sponsored pension plans. This adoption fortifies our pension plans for the future, and helps assure the financial viability of our employees' retirement benefit. The budget

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<sup>12</sup> See Ex. 3, CCG 2017 Police Pay Comparison Study.

<sup>13</sup> See Ex. 4 (excerpt), specifically GASB No. 63 at para. 23.

<sup>14</sup> See Ex. 5, specifically ASOP No. 35 at Section 3.5.3.

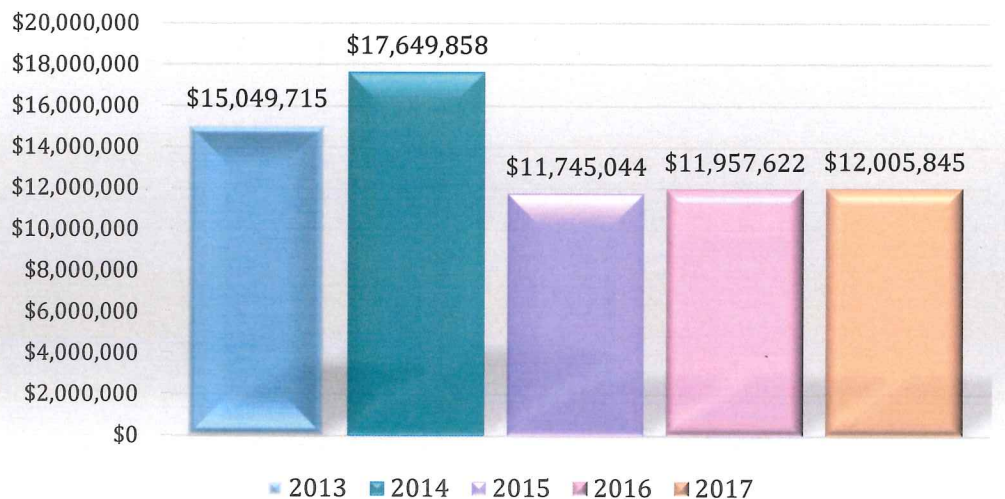
impact of this adoption adds \$1.7 million for CCG's annual pension contribution requirement.

### **E. Healthcare Adjustments**

Thanks to the leadership and innovation of our Human Resource Director and our Benefits Manager, we have seen improvement in our healthcare cost management. What was a skyrocketing concern has stabilized.

CCG medical claims over the last three years have been stable with a 1.8% increase from 2015 to 2016 and a 0.4% increase from 2016 to 2017, as is shown below:

### **Columbus Consolidated Government Annual Medical Claims CY2013 - CY2017**



Prescription drug claims also have shown a favorable trend. We saw a small 1% increase in prescription drug claims from 2015-2016 and a 5.6% decrease from 2016 to 2017. The average cost per prescription decreased 39% in 2017. The 2017 savings is due primarily to our new Pharmacy Benefit Manager contract. Our prescription cost trend is set out below:

### Columbus Consolidated Government Annual Rx Claims CY2013 - CY2017



Overall claims cost per employee has increased 2.5% from 2016 to 2017 due to a lower enrollment in our health plans, as is depicted below:

### Columbus Consolidated Government Average Medical/Rx Claims PEPM CY2013 - CY2017





Fewer employees funding the plan, plus national healthcare trend increases are the primary factors of this year's projected healthcare plan increase of 7.7%. Normally, staff and the Administration would find a way to fund this 7.7% cost increase via adjusting employee premiums and co-pays and/or making difficult plan adjustments. Last year, despite a need for an overall healthcare budget increase of 5.99% we were able to cover the projected increase through innovative and minimally disruptive plan adjustments, thereby avoiding any cost increase to our employees. This year, we have the same opportunity to avoid increases to employees and avoid redirecting taxpayer money to cover these costs.

By utilizing two proposed prescription plan changes and by initiating a voluntary wellness participation benefit, we can provide healthcare to our employees ***without a cost increase*** to them. The FY2019 budget proposal for CCG Healthcare is to offer the employees three choices

#### **OPTION 1:**

##### **Prescription Change + Wellness Participation = NO COST INCREASE**

In the Option 1 equation, the term "Prescription Change" means: 1) discontinue coverage of all medications sold "over the counter," including Inhaled Nasal Steroids; and 2) patient pays "difference cost share" on "Dispense as Written" prescriptions, which are those name brand drugs with generic alternatives available. The second component of "Wellness Participation" in the Option 1 equation means that every participating employee (not family members) agrees to: 1) complete a tobacco affidavit and complete tobacco cessation class; 2) participate in a complete biometric screening and an on-line health risk assessment; and 3) *if* deemed a "high risk" patient, participate in approximately 12-weeks of health coaching.

If the employee agrees to this Option 1 equation, then they will have ***no cost increase*** for their current level of healthcare.

#### **OPTION 2:**

##### **Prescription Change + Decline Wellness Participation = 7.3% INCREASE**

The 7.7% projected increase in healthcare costs for those who decline the Wellness Participation can be ***lowered*** to a 7.3% increase by adopting the prescription changes listed in Option 1 above.

#### **OPTION 3:**

##### **Prescription Change + \$10 Increase In Co-Pay + Decline Wellness Participation = 6.1% INCREASE**



The 7.7% projected increase in healthcare costs for those who decline Wellness Participation can be **lowered** to a 6.1% increase by adopting the prescription changes listed in Option 1 and by increasing the office visit co-pay by \$10.

The experience of our Benefits Manager shows that the Option 1 opportunity to participate in the wellness program or absorb the cost of not doing so positively impacts employee health and longevity while reducing the cost of the employer's healthcare plan. The Benefits Manager's experience also has been that the vast majority of employees choose the Option 1 alternative to avoid absorbing the type of healthcare cost increases reflected in Options 2 and 3.

The Employee Benefits Committee recommends that Council approve Option 1. Further, the Council Healthcare Task Force concurs with this recommendation, but asked all options be presented to Council for its consideration. Because we wish to improve the health and quality of life of our hardworking employees while at the same time decreasing the cost of healthcare to them, Option 1 is included in this Recommended Budget alleviating the need for an increase in budgeted healthcare costs per employee.

#### **F. Investing In Our Integrated Waste System**

Our Pine Grove Construction and Demolition (C & D) Waste Landfill is in need of immediate expansion. We have less than one-year of capacity left. All steps have been taken over the years to maximize the available capacity of this landfill and we are simply at a wall and must take action. A closure of this landfill would result in: 1) inconvenience and cost to our citizens; 2) a loss of \$200,000 in C & D tipping fees per year; 3) increased CCG internal cost for C & D disposal of more than \$34,000 per year; and 4) potential fines levied by environmental agencies of up to \$25,000 per day.

Our professional staff has developed a plan to increase the Pine Grove capacity efficiently by expanding Area 3 of the existing C & D landfill.<sup>15</sup> Based on our historic tonnage and compaction rates, the expansion of Area 3 will add approximately 44 years of lifespan to the Pine Grove Landfill. This plan has been submitted to and approved by the Georgia Environmental Protection Division's Solid Waste Management Unit, and it will relieve any threat of environmental agency fines or intervention.

Implementing the Area 3 expansion is estimated to cost \$855,902. Reorganizing operations within our Integrated Waste system, and then, temporarily redirecting those already budgeted funds to this one time purpose, can cover some \$539,138 of this cost. However, that leaves us with a shortfall. Accordingly, this Recommended Budget proposes increasing the garbage fee \$1.00 to \$18.00 per month.<sup>16</sup> The fee increase yields \$660,000, \$316,764 of which will be used to fund the remaining cost of the Area 3 expansion. The other \$343,236

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<sup>15</sup> See Ex. 6 (PowerPoint summary of proposed expansion plan).

<sup>16</sup> Pursuant to CCG Ordinance No. 13-169.1 (a)(2), an offset of 25% per month is provided against any garbage fee for low-income households.

in new garbage fee revenues will be used to service an additional lease payment for 6 additional (and critically needed) garbage trucks.<sup>17</sup> As for the increased revenue in future years, the rate of our garbage fee, even at this increased level, is still below where it needs to be to adequately maintain our Integrated Waste system and provide for our future landfill needs and responsibilities.

#### **G. Proposed Budget Neutral and Non-Budget Neutral Employee Positions**

Below is a chart of proposed new or re-classified employee positions. This Recommended Budget proposes only those positions that are either: 1) neutral (or very close thereto) to our operating budget; or 2) critical to the effective and efficient running of our local government operations. In the upcoming budget hearings, elected officials and department heads will present the basis for these positions and, in some cases, will urge for additional positions not capable of being included in this Recommended Budget.

<b>Dept/Office</b>	<b>Fund</b>	<b>Request</b>	<b>Position Description</b>	<b>Amount</b>
<b>Inspections &amp; Code</b>	General	Reclass	Special Enforcement Supervisor G15D to Special Enforcement Coordinator G17D	\$4,835 Offset By Reduction
<b>Inspections &amp; Code</b>	General	Delete	Building Inspector G16	(\$52,370) Budget Reduction
<b>Public Works</b>	General	Reclass	Animal Control Division Manager G21 to Animal Control Veterinarian G23I	\$29,605 Operating Budget Offset <sup>18</sup>
<b>Parks &amp; Rec<sup>19</sup></b>	General	Un-fund	Gatekeeper (PT) G2	(\$6,595) Budget Reduction
<b>Parks &amp; Rec</b>	General	Un-fund	Park Maintenance Worker I (PT) G7	(\$19,122) Budget Reduction

<sup>17</sup> In FY2017, CCG leased \$1,211,807 worth of necessary Integrated Waste equipment, to include 29 garbage trucks. This additional sum of \$343,236 will fund 6 additional garbage trucks and continue our path of rebuilding the Integrated Waste equipment necessary to service our citizen's needs.

<sup>18</sup> This innovative proposed solution by our Animal Control and Public Works leadership will result in the Animal Control Manager being a licensed veterinarian. The newly created position combines the funds for the Animal Control Manager and the funds for our contract with a local veterinarian, which contract position is very difficult to fill.

<sup>19</sup> The total budget impact of recommended reductions, additions and offsets in the Parks and Recreation Department is a \$175 increase.



<b>Parks &amp; Rec</b>	General	Un-fund	Park Maintenance Worker I (PT) G7	(\$19,122) Budget Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Athletic Program Supervisor G16A to Athletic Division Manager G19C	\$9,923 Offset By Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Community Schools Supervisor G16A to Community Schools Division Manager G19C	\$9,923 Offset By Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Marina Supervisor G9 to Recreation Program Specialist III G14	\$10,035 Offset By Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Aquatic Center Director G23 to Aquatic Division Manager G19	(\$22,860) Budget Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Therapeutics Recreation Center Leader (PT) G2 to Administrative Secretary (FT) G10	\$24,582 Offset By Reduction
<b>Parks &amp; Rec</b>	General	Reclass	Custodian G6A to Recreation Program Specialist III G14A	\$13,411 Offset By Reduction
<b>Tax Assessor</b>	General	New	GIS Technician G14	\$46,961 Budget Increase <sup>20</sup>
<b>Elections</b>	General	New	3 Elections Tech (PT) G11	\$39,042 Offset By Operating Budget Reductions
<b>Police</b>	General	New	Crime Analyst G16	\$51,234 Budget Increase <sup>21</sup>
<b>Muscogee County Prison</b>	General	New	2 Correctional Officers PS12	\$90,884 Budget

<sup>20</sup> This position is critical for the daily operation of the Tax Assessor's Office and other departments that rely on tax maps and new parcels for issuing permits and other purposes. This position had been previously funded by the I.T. Department until recent staffing changes eliminated that option.

<sup>21</sup> This position will increase the effectiveness of the CPD's crime reduction strategies, aid in directing limited resources, and perform the work of the 911 GIS Technician that was previously budgeted in the Engineering Department.

				Increase <sup>22</sup>
<b>Clerk of Superior Court</b>	General	New	2 Deputy Clerk II G12	\$86,180 Budget Increase
<b>Probate Court</b>	General	New	Deputy Clerk II G12	\$43,090 Revenue Offset <sup>23</sup>
<b>Probate Court</b>	General	Reclass	Fiduciary Compliance Office/Law Clerk G20J to Associate Judge G22L	\$19,363 Revenue Offset
<b>Probate Court</b>	General	Reclass	Deputy Clerk G12A to Passport Supervisor/Deputy Clerk G14A	\$3,871 Revenue Offset
<b>Sheriff</b>	General	Reclass	Major PS22 to Deputy Sheriff PS14	(\$44,872) Budget Reduction
<b>Sheriff</b>	General	Reclass	Major PS22G to Jail Commander PS23D	\$2,208 Offset By Reduction
<b>Sheriff</b>	General	Reclass	Chief Deputy Sheriff PS24F to Chief Deputy Sheriff PS24H	\$12,683 Offset By Reduction
<b>Public Works</b>	Integrated Waste	Reclass	2 Heavy Equipment Operator G13A to Heavy Equipment Supervisor G15A	\$8,142 Offset By Reduction
<b>Public Works</b>	Integrated Waste	Reclass	Landfill Operator G12A to Maintenance Worker I-Landfill G7A	(\$8,159) Budget Reduction
<b>Public Works</b>	Integrated Waste	New	Bailer Operator G12	\$43,090 Budget Increase <sup>24</sup>

<sup>22</sup> Warden Hamrick considers these additional positions critical to the efficient and safe operation of the Muscogee County Prison.

<sup>23</sup> The three positions requested by the Probate Court reorganize that office so as to facilitate the issuing of passports and otherwise bring efficiencies to the office.

<sup>24</sup> This position is currently filled by an inmate who is tasked with examining recycled material for contamination. Because a high number of loads are being returned due to contamination, this position has been identified as critical to the proper functioning of the recycling center.

<b>Public Works</b>	Paving	Reclass	Public Works Supervisor G15A to Correctional Detail Supervisor PS15A	\$5,045 Budget Increase <sup>25</sup>
<b>Public Works</b>	Stormwater	Reclass	Stormwater Drainage Technician G15D to Stormwater Drainage Technician G13A	(\$7,392) Budget Reduction
<b>Public Works</b>	Stormwater	Reclass	Equipment Operator Crew Leader G13B to Heavy Equipment Supervisor G15B	\$4,163 Offset By Reduction
<b>Trade Center</b>	Trade Center Fund	New	Conference Facilitator I G15	\$49,045 Budget Increase
<b>METRA</b>	TSPLOST	Reclass	Correctional Officer PS12 to Crew Leader G12	(\$2,352) Budget Reduction
<b>Community Reinvestment</b>	CBDG	New	Real Estate Technician G17	\$53,534 Budget Increase <sup>26</sup>

#### H. OLOST Distribution

The OLOST revenue is projected to be \$33.6 million in FY2019, with 70% dedicated to Public Safety (\$23.6 million) and 30% dedicated to infrastructure (\$10 million).

Out of the \$23.6 million dedicated to Public Safety, \$21.54 million is appropriated for prior, ongoing commitments related to personnel expenses, debt service, and cost allocations. The remaining OLOST funds are appropriated for: 1) FY2019 recommended raise and COLA pay adjustments for OLOST positions (\$138,412); 2) the replacement of the Court Management System (\$750,000); 3) the replacement of the jail generator (\$879,387)<sup>27</sup>, and additional capital distributed among the five Public Safety departments and offices (\$343,987).

<sup>25</sup> In recent years, dealings with inmates have become more challenging. This reclassification is critical to providing adequate support in dealing with inmates.

<sup>26</sup> This new position will service both the Land Bank Authority and CCG Community Reinvestment real estate functions. The funding for this position will come from Community Development Block Grant and Neighborhood Stabilization Program income funds.

<sup>27</sup> The replacement of the generator at the jail is a critical capital purchase in FY2019. The existing generators have been evaluated and are not sufficient to support the jail in the event of a power outage.



The additional capital OLOST monies is distributed as follows:

<b>OFFICE</b>	<b>AMOUNT</b>
<i>Police Department</i>	\$136,000
<i>Sheriff's Office</i>	\$80,000
<i>Fire/EMS</i>	\$92,481
<i>Marshal's Office</i>	\$3,780
<i>Muscogee County</i>	\$31,190
<i>Prison</i>	
<b>TOTAL</b>	<b>\$343,987</b>

In coming years, we will have two significant drains on our OLOST monies, which will reduce the sums distributed to individual public safety departments/offices. Those two items are:

**1. New Court Management System**

The current Court Management System is a mainframe system that is beyond its useful life. The existing system is the last major system housed on the mainframe and unless replaced, would require the upgrade of the mainframe system. The \$750,000 budgeted in FY2019 for the new Court Management System is part of a \$1.545 million four-year commitment to complete the system replacement. This system impacts all law enforcement and court related functions within Muscogee County. All departments/agencies impacted by the Court Management System agree that it is in urgent need of replacement. The current mainframe system will no longer be supported after July 2021, which is why the need to begin implementation in FY2019 has become critical.

**2. 800 MHz Radio System**

In 2009, Sprint/Nextel provided our existing 800 MHz radios at no cost to CCG due to a re-banding mandate by the FCC. Effective December 31, 2019, Motorola will discontinue the existing 800 MHz radios used by CCG Public Safety and General Government departments. The result of this discontinuation will be the unavailability of replacement parts, delayed repairs, and lack of technical support. Accordingly, the radios will need to be replaced in phases. The proposed plan is to replace all Public Safety radios first. The General Government radios will utilize the old Public Safety radios for scrap parts to maintain the General Government radios. Motorola is offering a three (3) year 0% financing option with annual payments if the upgrade is purchased before the end of calendar year 2018. The \$4,900,000 purchase price can be spread over 3 years with installment payments due in FY2020, FY2021, and FY2022. No payment will be required in FY2019.

#### IV. Conclusion

This Mayor's FY2019 Recommended Budget is presented together with the City Manager's budget letter and the FY2019 Proposed Budget Book. We should be encouraged by the progress we have made over the past few difficult years, and know the decisions we make this year will likewise move us toward greater financial security and community prosperity. We do continue to face systemic limitations caused by our tax structure and state revenue policies. Innovative thinking will need to be employed to determine how our community can continue to thrive in the face of those limitations.

I want to thank our City Manager Isaiah Hugley, Deputy City Managers Lisa Goodwin and Pam Hodge, our Finance Director Angelica Alexander, our Department Heads, our elected partners and staff for their tremendous assistance in the effort of composing this fiscally responsible Mayor's Recommended Budget.

To our Council, I thank you in advance for all of the hard work that will be necessary to review, deliberate upon and decide the FY2019 Adopted Budget.

This is the Columbus, Georgia Consolidated Government Mayor's Recommend Fiscal Year 2019 Budget submitted for your examination and review.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Teresa Pike Tomlinson', with a stylized, flowing script.

Teresa Pike Tomlinson  
Mayor  
Columbus, Georgia Consolidated Government



**Exhibits Table of Contents:**

- Exhibit #1 – General Government Employee Pay Reform PowerPoint
- Exhibit #2 – Letter request from Development Authority
- Exhibit #3 – CCG 2017 Police Pay Comparison Study
- Exhibit #4 – Governmental Accounting Standards Board No. 63 (Excerpt)
- Exhibit #5 – Actuarial Standard of Practice No. 35
- Exhibit #6 – PowerPoint summary of proposed Expansion Plan

## **Exhibit 1**

# General Government and Public Safety Pay Reform

Columbus Consolidated Government  
FY2019





# Pay Reform FY2019

YEARS OF SERVICE	PAY REFORM INCREASE	Bi-weekly Increase
3 Years	\$500	\$19.23
5 Years	\$750	\$28.85
7 Years	\$1,000	\$38.47
10 Years	\$1,000	\$38.47
15 Years	\$1,000	\$38.47
20 Years	\$1,000	\$38.47
25 Years	\$1,000	\$38.47
30 Years	\$1,000	\$38.47

Applies to full time GG & PS Employees Only. Excludes elected officials and some grant funded positions.



# Pay Reform FY2019

IMPLEMEN- TATION	NUMBER EMPLOYEES	YEARS OF SERVICE	PAY REFORM INCREASE	TOTAL COST
July 1, 2018	1810	3 Years - 30 Years	\$500 - \$1,000	\$1,790,153
FY2019 Cost	426	3 Years -30 Years	\$500 - \$1,000	\$378,130
FY2019 Total Cost	2236	3 Years - 30 Years	\$500 - \$1,000	\$2,168,283



## General Government and Public Safety Pay Reform

Q. Please clarify Anniversary and Years of Service?

A. Anniversary = Employee Start Date  
Years of Service = Number of Years worked for CCG

Anniversary Start Date	1 year Anniv.	2 year Anniv.	3 year Anniv.	4 year Anniv.	5 year Anniv.	6 year Anniv.	7 year Anniv.	Total Years of Service
Feb. 19, 2011	Feb. 19, 2012	Feb. 19, 2013	Feb. 19, 2014	Feb. 19, 2015	Feb. 19, 2016	Feb. 19, 2017	Feb. 19, 2018	7 years



# Pay Reform

## July 1, 2018 (FY2019)

NUMBER OF EMPLOYEES	YEARS OF SERVICE	PAY REFORM INCREASE	COST PER YEAR
214	3 Years	\$500	\$115,721
191	5 Years	\$750	\$154,925
238	7 Years	\$1,000	\$257,397
333	10 Years	\$1,000	\$360,140
288	15 Years	\$1,000	\$311,472
217	20 Years	\$1,000	\$234,686
154	25 Years	\$1,000	\$166,551
175	30 Years	\$1,000	\$189,263
1810	TOTAL COST		\$1,790,153



# Pay Reform FY2019

FY2019 PAY REFORM ANNIVERSARY COST			
NUMBER OF EMPLOYEES	YEARS OF SERVICE	PAY REFORM INCREASE	COST PER YEAR
133	3 Years	\$500	\$71,920
52	5 Years	\$750	\$42,179
65	7 Years	\$1,000	\$70,298
45	10 Years	\$1,000	\$48,668
44	15 Years	\$1,000	\$47,586
32	20 Years	\$1,000	\$34,608
31	25 Years	\$1,000	\$36,917
24	30 Years	\$1,000	\$25,956
426	TOTAL COST		\$378,130



# Pay Reform FY2020

FY2020 PAY REFORM ANNIVERSARY COST			
NUMBER OF EMPLOYEES	YEARS OF SERVICE	PAY REFORM INCREASE	COST PER YEAR
204	3 Years	\$500	\$120,856
86	5 Years	\$750	\$76,119
70	7 Years	\$1,000	\$83,238
47	10 Years	\$1,000	\$56,558
38	15 Years	\$1,000	\$45,990
51	20 Years	\$1,000	\$61,399
23	25 Years	\$1,000	\$27,420
32	30 Years	\$1,000	\$38,636
551	TOTAL COST		\$510,213



# Pay Reform FY2021

FY2021 PAY REFORM ANNIVERSARY COST			
NUMBER OF EMPLOYEES	YEARS OF SERVICE	PAY REFORM INCREASE	COST PER YEAR
73	3 Years	\$500	\$43,087
133	5 Years	\$750	\$118,745
52	7 Years	\$1,000	\$61,638
50	10 Years	\$1,000	\$59,773
36	15 Years	\$1,000	\$42,737
31	20 Years	\$1,000	\$37,102
31	25 Years	\$1,000	\$36,917
25	30 Years	\$1,000	\$29,840
431	TOTAL COST		\$429,838



# General Government and Public Safety Pay Reform

## Q. What employees are included in the FY2019 Pay Reform Proposal?

- All full time General Government employees on the UGA pay scale\*
- All full time Public Safety employees on the UGA pay scale
- Police Department and Sheriff's Office will receive the FY2019 Pay Reform adjustment on July 1, 2018, and thereafter will continue on their previously approved Pay Reform.

\*Excludes elected officials and some grant funded positions



# CCG Turnover Rate Trend

Q. Provide fiscal year costs for next 10 years

CCG Turnover Rate past three years

2017	17.46%
2016	19.26%
2015	15.21%

CCG averages 37 separations a month



# Average Years of Service Past three years

	2017	2016	2015
<b>General Government</b>	5.4 yrs.	6.1 yrs.	7.5 yrs.
<b>Public Safety</b>	7.1 yrs.	9.8 yrs.	9.4 yrs.



# General Government and Public Safety Pay Reform

Q. Provide Pay Reform fiscal year costs for next 10 years

TOTAL COST OF PAY REFORM	
(July 1, 2018)	\$1,790,153
FY2019	
FY2019	\$378,130
FY2020	\$510,213
FY2021	\$429,838
FY2022	\$364,447
FY2023	\$306,195
FY2024	\$489,423
FY2025	\$413,041*
FY2026	\$425,000*
FY2027	\$425,000*
FY2028	\$425,000*

- The farther we go out the harder it is to make a projections.
- FOOTNOTE: This proposal is not a replacement for COLAs or other pay increases



# Columbus Police Department Police Officer Recruitment



Proposal to  
Increase Police Officer Entry Level Pay



# Police Officer Recruitment Proposal

## FY2019

Move entry level Police Officers, G-14 to Step D and Step E	# of Police Officers	Implementation Cost
Newly hired Police Officers hired at Step D w/o degree; hired at Step E with degree		
Budgeted Police Officer Positions	268	
Police Officers at Step C, Move to Step D	107	\$125,351
Police Officers at Step D, Move to Step E	77	\$91,403
Corporals at Step A, Move to Step B (to create pay differential)	63	\$81,043
<b>TOTAL COST</b>		<b>\$297,797</b>



# Police Officer Recruitment – FY2019

New Police Officers – Starting Salary with implementation of FY2019 Proposal

Police Officer w/o Degree - STEP D	Police Officer w/AS Degree - STEP E	Police Officer w/BA Degree - STEP E	Police Officer w/MA Degree - STEP E
Base Pay \$37,279.87	Base Pay \$38,211.86	Base Pay \$38,211.86	Base Pay \$38,211.86
OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30
		Edu. Inc. \$1,248.52	Edu. Inc. \$2,497.04
<b>Total Pay \$40,401.17</b>	<b>Total Pay \$41,333.16</b>	<b>Total Pay \$42,581.68</b>	<b>Total Pay \$43,830.20</b>
Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00

\*Sign-On bonus is spread over a two year period in \$500 increments every six months. Officers may also receive additional incentive pay including \$2,400 for POST Certification and \$1,200 for Military Experience not included here.



# Police Officer – FY2018

## New Police Officers - Current Starting Salary - Jan. 2018

Police Officer w/o Degree STEP C	Police Officer w/AS Degree STEP D	Police Officer w/BA Degree STEP D	Police Officer w/MA Degree STEP D
Base Pay \$36,370.60	Base Pay \$37,279.17	Base Pay \$37,279.17	Base Pay \$37,279.17
OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30	OLOST \$3,121.30
		Edu. Inc. \$1,248.52	Edu. Inc. \$2,497.04
<b>Total Pay \$39,491.90</b>	<b>Total Pay \$40,400.77</b>	<b>Total Pay \$41,648.99</b>	<b>Total Pay \$42,897.51</b>
Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00	Sign-On Bonus* \$2,000.00

\*Sign-On bonus is spread over a two year period in \$500 increments every six months. Officers may also receive additional incentive pay including \$2,400 for POST Certification and \$1,200 for Military Experience not included here.



# Questions





## **Exhibit 2**



April 13, 2018

Hon. Teresa Pike Tomlinson  
Mayor, City of Columbus  
100 10th Street, 6th Floor  
Columbus, GA 31901

Mayor Tomlinson,

Due to the complex threat assessment of our nation's adversaries and the effects of sixteen years fighting in a counterinsurgency environment, the US Army and its leadership is embarking on retooling our Army and the tools of warfare needed to defeat any adversary in a future conflict.

The threat assessment also states that we are currently out-manned and out-gunned versus Russia and China. And North Korea adds another dangerous dimension to the threat assessment. In summary, our Army must now adapt a new doctrine, a new organizational structure, and new weapons with which we fight. MG Wesley routinely spoke on these topics while serving as the Commanding General of Fort Benning and the Maneuver Center of Excellence.

The Army will soon announce a new Futures Command commanded by a four-star general officer. They have created eight Cross-Functional Teams (CFTs), two of which are based at Fort Benning and led by Brigadier Generals Donahue and Lesperance. The two teams based at Fort Benning include the CFTs for Soldier Lethality and the New Ground Combat Vehicle (NGCV). Robotics and Autonomous systems are integral to both CFTs. The leaders of these CFTs report directly to the Vice Chief of the Army and the Under Secretary of the Army so that development can be faster and more flexible.

To complement the work of these CFTs, we have an opportunity to create a Robotics Center of Innovation (COI) in Columbus. This COI would complement the Cyber Center of Excellence in Augusta and the Aerospace Center of Innovation in Warner Robins/Robins AFB. The creation of these three critical centers in Georgia dramatically increases our military presence and economic impact to Columbus, Augusta, Warner Robins and our great state of Georgia.

To fully pursue this rapidly evolving opportunity, we need increased resources to fully exploit the opportunity for a Robotics COI and to insure it is permanently based at Fort Benning. With Fort Benning becoming the Robotics Center for the Army, we would also have increased opportunities in recruiting defense contractors who will build these systems and for them to do so in Columbus.

The Development Authority of Columbus requests an additional \$150,000 in funding annually for the next three years to pursue this amazing opportunity. This funding would be used for the following:

- Attract and hire an economic development project manager with specific project management experience preferably in the technology field (\$100,000 for salary / benefits)



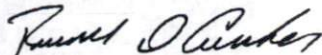
- Develop and implement a targeted recruitment and marketing campaign aimed at selling targeted defense contractors on Columbus (\$25,000)
- Travel and marketing participation at two to three military trade shows annually partnering with the Association of the US Army (AUSA) and the National Defense Industry Association (NDIA) (\$25,000).

Due to the resources currently provided to the Development Authority of Columbus annually, we deliver a return on investment of 110:1 annually. Over the last 5 years, we have averaged creating 1000+ jobs and over \$110 million in capital investment per year. Without the leadership and support from you and the members of City Council, these accomplishments would not be possible.

It is our vision for Columbus to become the Silicon Valley for robotics. With the financial support of the City of Columbus, we are confident we have a legitimate opportunity to create a Robotics Center of Innovation in our community.

Thank you in advance for your consideration.

Sincerely,



Russ Carreker  
Chairman  
Development Authority of Columbus

## **ADDENDUM**

### **Ft. Benning Robotics Center of Innovation (COI)**

#### *Current Situation*

- The US faces increasingly more aggressive adversaries (Russia, China and North Korea)
- After sixteen years of fighting a long, intense, and urban centered counter-insurgency, Russia and China have studied us, learned from our successes and failures as well as invested in building a military with a much enhanced capacity and capability to threaten our allies and the US directly
- The focus and investment by our adversaries currently make our military out-manned and out-gunned to an alarming degree
- The senior leadership of our military recognizes this imbalance and has proposed that military funding be increased significantly than the last ten years
- Defense is changing their warfighting doctrine, training, organizational structures as well as investing in both research and development with increased procurement of updated and new upgraded weapon systems, autonomous vehicles, and robotics
- The desired goal is the make our force more flexible, adaptable and responsive to current conditions, getting twice the lethality of our soldiers with half the number.

#### *Opportunity*

- the US Army is creating a Futures Command (to be announced soon) to enable these changes
- Fort Benning currently "owns" two of the eight newly created Cross-Functional Teams (CFTs)
- These two CFTs are studying the changes needed in our doctrine and developing systems, vehicles, and weapons to enable the future force
- Within Training and Doctrine Command (TRADOC), Robotics is currently owned by Fort Benning with strong indicators that Fort Benning will evolve into the ARMY Lead in Robotics development
- We need to continue pushing for the Army to base military robotics development at Fort Benning
- We desire to create a Robotics Center of Innovation in Columbus to enable the integration of military, R&D, university and Technical education, and defense contracting

#### *Needs*

- \$150,000 in new funding
- MBA qualified Economic Development Project Manager (\$100,000 / salary and benefits)
- Targeted marketing campaign aimed at defense contractors in the Robotics space (\$25,000)
- Trade show participation in partnership with AUSA and NDIA (\$25,000)

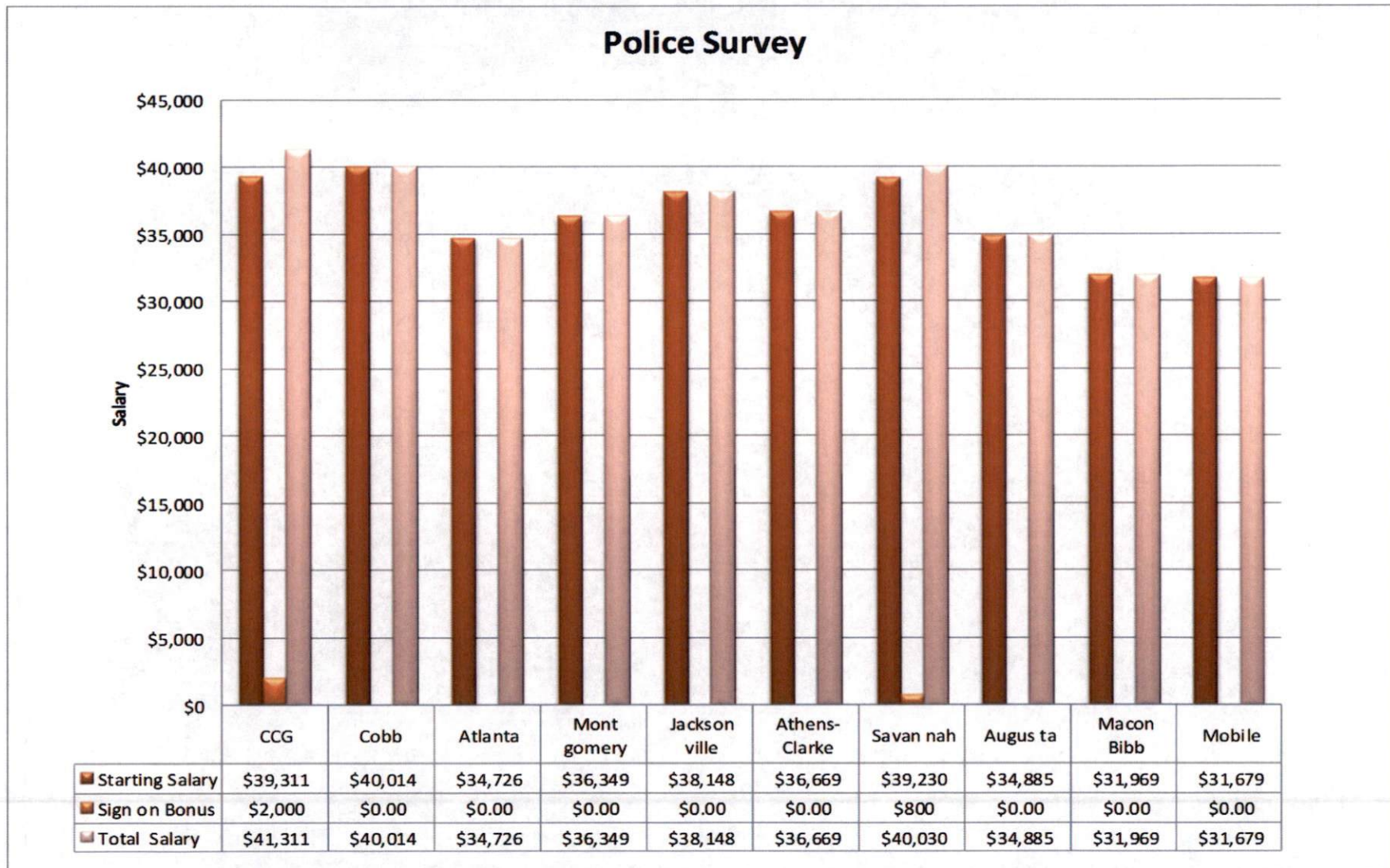
#### *Expected outcomes within three year plan*

- Recruitment of 1-3 defense contractors to locate and produce in Columbus
- Create an additional 50-150 new jobs
- Increase capital investment by \$30-100 million



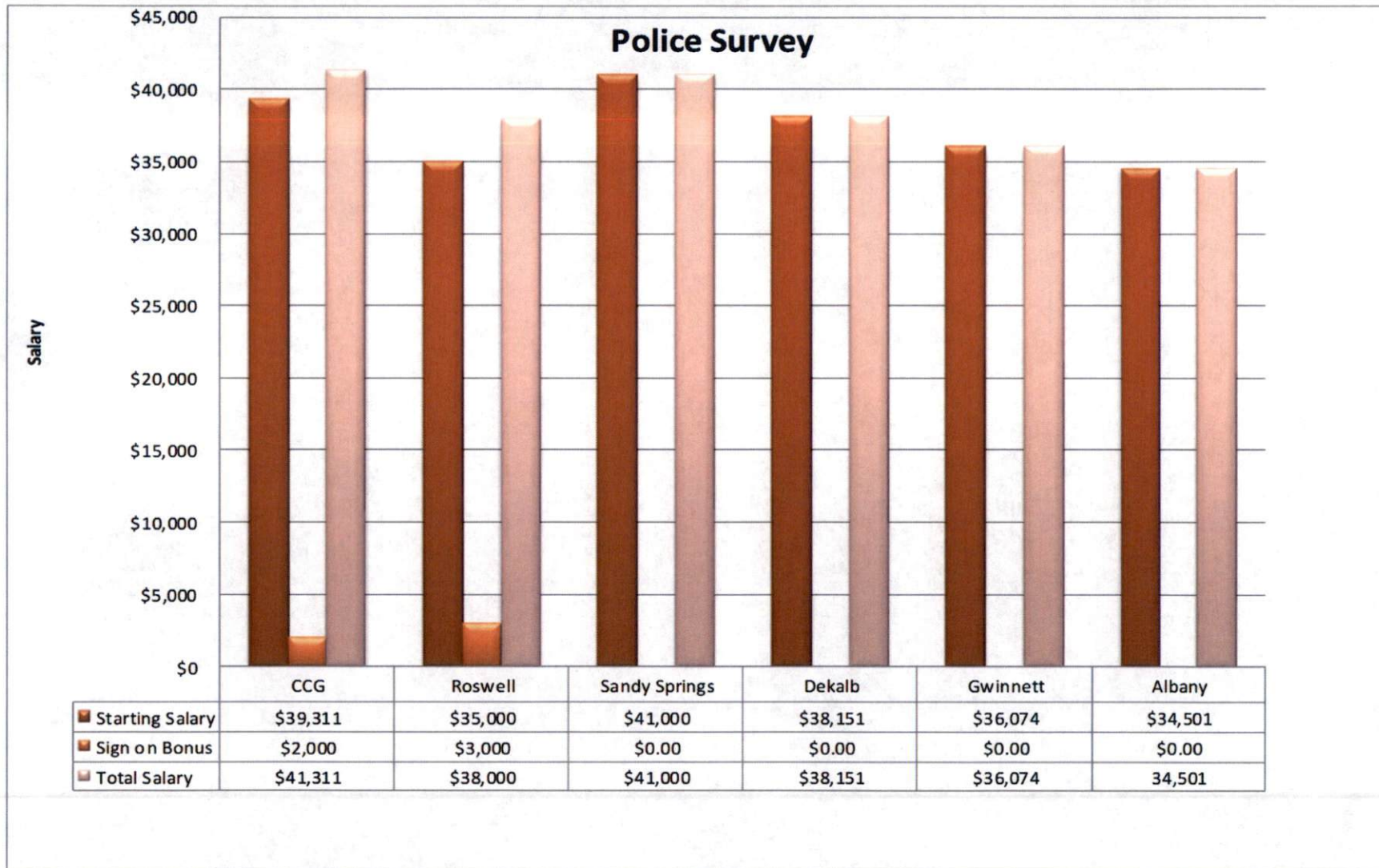
## **Exhibit 3**

# SALARY COMPARISON CHART I





# SALARY COMPARISON CHART II



## **Exhibit 4**



fiscal year-end. If update procedures are used and significant changes occur between the **actuarial valuation date** and the measurement date, professional judgment should be used to determine the extent of procedures needed to roll forward the measurement from the actuarial valuation to the measurement date, and consideration should be given to whether a new actuarial valuation is needed. For purposes of this determination, the effects of changes in the discount rate resulting from changes in the pension plan's fiduciary net position or from changes in the municipal bond rate, if applicable (see paragraphs 26–31), should be among the factors evaluated. For accounting and financial reporting purposes, an actuarial valuation of the total pension liability should be performed at least biennially. More frequent actuarial valuations are encouraged.

### Selection of Assumptions

23. Unless otherwise specified by this Statement, the selection of all assumptions used in determining the total pension liability and related measures should be made in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The pension plan, employer, and, if any, governmental nonemployer contributing entities that make contributions to the pension plan should use the same assumptions when measuring similar or related pension information.

### Projection of Benefit Payments

24. **Projected benefit payments** should include all benefits to be provided to current active and inactive employees through the pension plan in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. Projected benefit payments should include the effects of **automatic postemployment benefit changes**, including **automatic cost-of-living adjustments (automatic COLAs)**. In addition, projected benefit payments should include the effects of (a) projected **ad hoc postemployment benefit changes**, including **ad hoc cost-of-living adjustments (ad hoc COLAs)**, to the extent that they are considered to be substan-

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## **Exhibit 5**



**ASOP No. 35—September 2014**

- a. employer-specific or job-related factors such as occupation, employment policies, work environment, unionization, hazardous conditions, and location of employment;
- b. the plan design, where specific incentives may influence when participants retire;
- c. the design of, and date of anticipated payment from, social insurance programs (for example, Social Security or Medicare); and
- d. the availability of other employer-sponsored postretirement benefit programs (for example, postretirement health coverage or savings plan).

**3.5.2 Termination of Employment**—The actuary should take into account factors such as the following:


- a. employer-specific or job-related factors such as occupation, employment policies, work environment, unionization, hazardous conditions, and location of employment; and
- b. plan provisions, such as early retirement benefits, vesting schedule, or payout options.

**3.5.3 Mortality and Mortality Improvement**—The actuary should take into account factors such as the following in the selection of mortality and mortality improvement assumptions:

- a. the possible use of different assumptions before and after retirement (for example, in some small plan cases a reasonable model for mortality may be to assume no mortality before retirement);
- b. the use of a different assumption for disabled lives, which in turn may depend on the plan's definition of disability and how it is administered; and
- c. the use of different assumptions for different participant subgroups and beneficiaries.

The actuary should reflect the effect of mortality improvement both before and after the **measurement date**. With regard to mortality improvement, the actuary should do the following:

**ASOP No. 35—September 2014**

- 
- i. adjust mortality rates to reflect mortality improvement before the **measurement date**. For example, if the actuary starts with a published mortality table, the mortality rates may need to be adjusted to reflect mortality improvement from the effective date of the table to the **measurement date**. Such an adjustment is not necessary if, in the actuary's professional judgment, the published mortality table reflects expected mortality rates as of the **measurement date**.
  - ii. include an assumption as to expected mortality improvement after the **measurement date**. This assumption should be disclosed in accordance with section 4.1.1, even if the actuary concludes that an assumption of zero future improvement is reasonable as described in section 3.3.5. Note that the existence of uncertainty about the occurrence or magnitude of future mortality improvement does not by itself mean that an assumption of zero future improvement is a reasonable assumption.

3.5.4 **Disability and Disability Recovery**—The actuary should take into account factors such as the following:

- a. the plan's definition of disability (for example, whether the disabled person is eligible for Social Security benefits); and
- b. the potential for recovery. For example, if the plan requires continued disability monitoring and if the plan's definition of disability is very liberal, an assumption for rates of recovery may be appropriate. Alternatively, the probability of recovery may be reflected by assuming a lower incidence of disability than the actuary might otherwise assume.

3.5.5 **Optional Form of Benefit Assumption**—The actuary should take into account factors such as the following:

- a. the benefit forms and benefit commencement dates available under the plan being valued;
- b. the historical or expected experience of elections under the plan being valued and similar plans; and
- c. the degree to which particular benefit forms may be subsidized.

3.6 **Other Demographic Assumptions**—The actuary should follow the general selection process outlined in section 3.3 when selecting other assumptions relevant to the measurement. Such assumptions may include the following:



## **Exhibit 6**

# Pine Grove Construction and Demolition Landfill

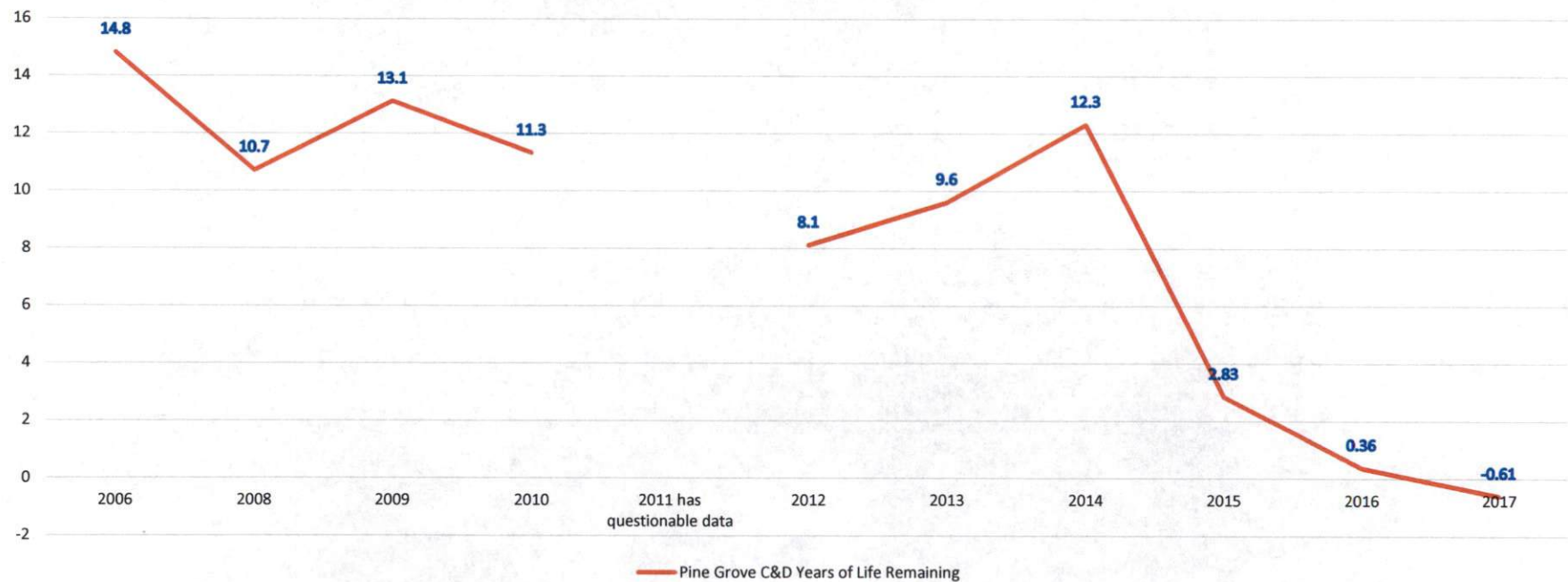
C & D vertical and horizontal expansion

Citizen drop off center



# Current Capacity As of July 2017

Pine Grove C&D Years of Life Remaining



## Projected Construction Costs

C&D Area 3 Expansion	\$ 855,902.23
Citizen Drop off	\$ 835,259.28
C&D and Drop off	\$ 1,523,331.95*

\*Savings of \$167,829.56 anticipated by combining both projects

Approximately twelve month construction lead time

Projected cost of \$2.23/ cuyd of storage.



## Expansion of C & D increase in storage and lifespan

- Net waste volume gain of 683,200 cubic yards (~9 acres), by horizontal expansion of two existing C&D disposal areas into one unit.
- Based upon historical tonnage and compaction rates expansion should add approximately 44 years of lifespan.

## Potential Impact of Closure or Overpacking of C & D

- Loss of > \$ 200,000.00 C & D tipping fee revenue per year.
- Increased cost of internal CCG C & D deposal of > \$34,000 per year\*.
- Potential fines levied by Georgia Environmental Protection Division's Solid Waste Management Unit up to \$25,000/day.

\*Taylor County tipping fees for C&D are currently \$45/ton





ISAIAH HUGLEY  
City Manager

# Columbus, Georgia

## Georgia's First Consolidated Government

P.O. Box 1340, Columbus, Georgia 31902-1340

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April 24, 2018

Dear Ladies and Gentlemen:

As we prepare for the upcoming fiscal year, Columbus, Georgia continues to face the challenge of providing its citizens with vital, quality services and amenities within the confines of its limited resources without draining its long term reserves. Columbus, like other municipalities across the nation, continue to cope with the consequences of rising costs of necessities such as healthcare, federal and state policy changes, and unpredictability in the housing and financial markets. In light of our anemic revenue growth and increasing expenditure demands, we are now faced with two courses of action. We can continue to provide the level of services and amenities our citizens are accustomed to, while deferring significant investments in our public buildings and infrastructure. Even though this option may provide short-term financial relief, it is not sustainable as it promotes the deterioration of our infrastructure and engenders greater costs over time. Or we can prudently invest in needed services and infrastructure that will not only help maintain the quality of life demands from our citizens but also preserve our community's social, economic, and fiscal conditions. In a time of significant fiscal pressure and uncertainty, we must prioritize maintenance of essential services and infrastructure while also recognizing the need for prudent investments. Even with uncertainties, the Columbus Consolidated Government remains committed to providing efficient services and top-notch quality of life amenities to our citizens through fiscal accountability, civic responsibility, and innovative leadership.

In preparing this FY19 Recommended Budget, the needs and demands of the citizens we serve were at the root of our concerns. This budget cycle has presented similar challenges to those we have faced in the past few years. The goal was to live within our means while meeting the service needs of our citizens without undue depletion of our long-term reserves, which are vital to the sustainability of our city's economic infrastructure. We continue to adapt to the added operational requirements for some of our facilities that are still relatively new - such as the Aquatics Center, the City Services Center, a new parking facility structure, and the Recycling/Sustainability Center. While local, regional and national economic conditions remain uncertain in both consumer spending and in the housing market, the digest is projected to increase by 2 percent as other revenues fluctuate based upon user trends. The FY19 Recommended Budget is balanced at \$274,486,331. In order to balance the operating budget, \$647,823 of fund balance was used across three operating funds which include \$540,298 from the General Fund, \$61,298 from the Transportation Fund, and \$46,227 from the Trade Center Fund. Subsidies in the amount of \$200,000 is recommended for the Bull Creek and Oxbow Creek Golf Courses and \$600,000 is recommended for the excess charges for prisoner health care. There are no recommended subsidies for the Civic Center Fund and Integrated Waste Fund. In FY19, the Parking Management Fund is being dissolved as it no longer meets the requirements of an enterprise fund and its current operations are being absorbed by the General Fund. A small number of service fee adjustments in the General Fund are included in this recommended budget. For the first time in several years, a limited amount of funding for capital outlay in the General Fund is also included in this recommended budget.

There is a slight change in the total millage rate in FY19 when compared to FY18. The millage rate is 17.65 for USD #1, 11.67 mills for USD #2 and 10.77 mills for USD #4. The total General and Urban district subject to the 9 mill cap is 9.00 mills in USD #1, 6.95 mills in USD #2, and 6.80 mills in USD #4.

### Challenges

We continue to struggle for replacement of capital equipment and infrastructure maintenance. The last time significant funding was made available for capital investment was with the 2009 Other Local Option Sales Tax. The Columbus City Council confirmed by resolution to dedicate 70% of the tax to Public Safety and 30%



of the tax to Infrastructure. This FY19 Budget provides a small amount of funding for the Capital Replacement Program in the General Fund. This was achieved by foregoing the risk management per vehicle allocation across all funds and instead use Risk Management Fund - Fund Balance to balance the Risk Management Fund. We were able to fund minimal capital requests in other operating funds, but left many justified equipment requests and projects unfunded. Costs of operations remain at a minimal level. As we look to our future, we must be mindful of the potentially costly impact that deferred maintenance on equipment and vehicles or delayed reinvestment in basic infrastructure may pose to us in years ahead.

### **Cost Containment Measures**

In order to ensure sustainability of the pension plan, significant pension reform occurred in FY13. The benefits of implementing pension plan reform are already proving to be successful and significant in terms of savings to the City. The UGA pay plan study has now been fully implemented and operational for several years as well. In 2010, the City began paying emergency responders a supplemental pay in addition to their base pay, funded by the Other LOST. Once implemented, the City has expanded the pay supplement to all public safety officers, including those who are not emergency responders. As in the previous nine budget years, in FY19, Public Safety employees will continue to receive an annual \$3,121 supplement to their annual compensation. It has been debated whether the public safety officers felt this pay supplement was subject to discontinuation, when in fact and in practice the intent has always been for the pay supplement to be considered the same way all pay is considered: permanent but subject to change along with budgetary constraints and funding source availability.

Several cost containment measures were continued in the FY19 budget. All positions that were unfunded during FY18 will continue to remain unfunded during FY19. An “unfunded” vacancy position is one that cannot be refilled during the budget year due to lack of funding for the position, but the position remains an authorized position that may or may not be funded in subsequent budget years. These unfunded vacancies are in general government, as opposed to public safety, positions. This measure results in substantial annual savings in the General Fund.

In addition to continuing unfunded vacancies, the City has also made the decision to continue to defer major maintenance to its facilities and to delay any significant capital investment in its facilities or infrastructure indefinitely. The aging and deteriorating condition of some of the City’s buildings and other facilities is of grave concern; however, the austere budget circumstances in which we find ourselves year after year simply do not allow the City to invest in its own facilities at this time. In the near future, we are hopeful that we can secure the funding needed to facilitate the much needed improvements to our public buildings and infrastructure.

### **Budget Process**

Early in the budget preparation period, we forecasted that revenues would not fully support the operations of the government. The combination of reducing expenditures, unfunding vacancies, delaying capital and infrastructure purchases, reducing subsidies to other funds and agencies, revising healthcare plan design and maintaining contribution levels, preserving General Fund-Fund Balance, implementing fee adjustments for select services, and utilizing one-time revenues allowed us to balance the budget during this economic time. An increase of 2% in the tax digest for FY19 is estimated and a 97% collection rate is projected. The departments in the General Fund maintained the same operating budget as FY18, with a few exceptions. With departments/offices essentially operating at the same level as FY18, departments will have the extraordinary challenge of providing more, in most cases, with continued static financial resources and fewer human resources. Some departments will continue to leave positions un-funded and postpone filling any vacant positions, reduce or eliminate part time or overtime hours, make strategic changes to their scheduling and shifts, and evaluate operational priorities in order to remain within their allocated budgets.

The following chart details the Recommended Operating Budget for FY19. The left columns identify the funding for each fund, and the right columns show the appropriation for each fund in comparison with the adopted budget for FY18. The Fund Balance column identifies those funds that requires fund balance to



balance their appropriations which would apply to the General Fund, Transportation Fund and Trade Center Fund for FY19.

FISCAL YEAR 2019 SUMMARY OF FUNDS AND APPROPRIATION						
FUNDS	TOTAL FUNDING			TOTAL APPROPRIATION		
	FY19 REVENUE	FUND BALANCE	TOTAL	FY19 REC BUDGET	FY18 ADOPTED	% CHANGE
General	\$150,604,260	\$540,298	\$151,144,558	\$151,144,558	\$147,699,229	2.33%
Stormwater	\$5,832,210	0	\$5,832,210	\$5,832,210	5,626,935	3.65%
Paving	\$16,461,875	0	\$16,461,875	\$16,461,875	16,036,247	2.65%
Medical Center	\$15,197,669	0	\$15,197,669	\$15,197,669	14,701,529	3.37%
Integrated Waste	\$13,277,000	0	\$13,277,000	\$13,277,000	12,602,000	5.36%
E911	\$4,019,886	0	\$4,019,886	\$4,019,886	3,942,620	1.96%
Debt Service	\$12,947,878	0	\$12,947,878	\$12,947,878	13,485,730	-3.99%
Transportation	\$9,352,775	61,298	\$9,414,073	\$9,414,073	7,767,548	21.20%
Parking Mgmt	\$0	0	\$0	\$0	321,779	-100.00%
Trade Center	\$3,042,000	46,227	\$3,088,227	\$3,088,227	2,938,923	5.08%
Bull Creek	\$1,250,200	0	\$1,250,200	\$1,250,200	1,237,350	1.04%
Oxbow Creek	\$380,000	0	\$380,000	\$380,000	385,000	-1.30%
Civic Center	\$5,373,143	0	\$5,373,143	\$5,373,143	4,994,445	7.58%
Econ Dev Auth	\$2,432,945	0	\$2,432,945	\$2,432,945	2,350,255	3.52%
<b>Sub-TOTAL</b>	<b>\$240,171,841</b>	<b>\$647,823</b>	<b>\$240,819,664</b>	<b>\$240,819,664</b>	<b>\$234,089,590</b>	<b>2.87%</b>
2009 Other LOST	33,666,667	0	33,666,667	33,666,667	33,942,326	-0.81%
<b>TOTAL</b>	<b>\$273,838,508</b>	<b>\$647,823</b>	<b>\$274,486,331</b>	<b>\$274,486,331</b>	<b>\$268,031,916</b>	<b>2.41%</b>
Health	\$23,847,283	0	23,847,283	23,847,283	23,647,283	0.85%
Risk Management	\$3,599,846	679,453	4,279,299	4,279,299	4,754,474	-9.99%
WIOA	\$3,691,125	0	3,691,125	3,691,125	3,691,125	0.00%
CDBG	\$2,066,470	0	2,066,470	2,066,470	1,650,315	25.22%

The total operating budget is \$274,486,331 excluding Health Insurance, Risk Management, Community Development Block Grant, and WIOA Funds. WIOA and Community Development Block Grant have different budget cycles due to federal regulations; an estimated budget is incorporated in the regular budget process. Budget adjustments for these funds will be forwarded to Council in the Fall.

### Assessment

The Columbus Consolidated Government offers an array of services to its residents including public safety, judicial, parks and recreation, sanitation and general government operations. At the time of consolidation in 1971, the government recognized that not all citizens within Muscogee County would receive equivalent levels of service. In recognition of this disparity, specific tax districts were established to levy taxes in direct proportion to services provided within each taxing district.

Currently, there are three urban service districts (USD1, USD2, and USD4), not including the special districts created for the Business Improvement District. The assessment and millage set for the primary three districts are distinguished by the services provided to each district: general services and urban services. The general services are provided to the total area of Muscogee County as fixed and established on the effective date of the last amendment to the charter. Functions and services provided to the general service district are commonly available and accessible or otherwise provided to all residents throughout the total area of the county. Examples are judicial services, parks and recreation, city administration, certain police services, health facilities and incarceration facilities. Urban service districts provide more comprehensive and intensive levels of governmental duties. Examples are fire protection, police patrol services and street maintenance. The total

millage for urban and general service plus transportation services has a nine-mill cap not including debt service, Medical Center appropriation, and road and stormwater (sewer) millages.

The criterion for calculating the millage rate in each district is outlined below.

**General Service** - Services are of equal level throughout the county. Taxes are levied on all Muscogee County property owners.

**Medical Center Tax** - A three-mill levy is assessed with revenue paid to the Hospital Authority for medical care of county residents who cannot afford medical treatment.

**METRA** - This tax is levied to subsidize mass transit in the city. Taxes are levied after all other income from fares and other service charges and other governmental entities are calculated.

**Urban Service** - Services are diverse in various sections of the county. Taxes are levied proportionately on property owners of each district based on the level of service.

**Fire Tax** - The millage rate is dependent on the Fire Department's ISO rating for each district. The ISO rating is the same throughout all of Muscogee County.

**Patrol Services** - The tax rate is calculated according to the median response time on all police calls.

**Stormwater (Sewer)** - The tax rate is calculated according to the number of miles of public roads and streets in the district, which are maintained at local expense.

**Street Maintenance** - The tax rate is calculated according to the number of miles of public roads in each district per acre of land. Taxes are levied in the Paving Fund for this activity.

The chart below shows the distribution of the millage among districts.

TAX MILLAGE COMPARISON FY18 ADOPTED TO FY19 RECOMMENDED									
	URBAN SERVICE DISTRICT #1			URBAN SERVICE DISTRICT #2			URBAN SERVICE DISTRICT #4		
	FY18 Adopted	FY19 Rec	Change	FY18 Adopted	FY19 Rec	Change	FY18 Adopted	FY19 Rec	Change
Total General and Urban	8.18	8.18	0.00	6.13	6.13	0.00	5.98	5.98	0.00
METRA	0.82	0.82	0.00	0.82	0.82	0.00	0.82	0.82	0.00
Total Subject to Cap	9.00	9.00	0.00	6.95	6.95	0.00	6.80	6.80	0.00
Stormwater (Sewer)	1.24	1.24	0.00	0.20	0.20	0.00	N/A	N/A	N/A
Paving	3.44	3.44	0.00	0.55	0.55	0.00	N/A	N/A	N/A
Medical Center	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00
Economic Development	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Total M & O	17.18	17.18	0.00	11.20	11.20	0.00	10.30	10.30	0.00
Debt Service	0.60	0.47	-0.13	0.60	0.47	-0.13	0.60	0.47	-0.13
Total Tax Rate	17.78	17.65	-0.13	11.80	11.67	-0.13	10.90	10.77	-0.13



In Urban Service District #1, which encompasses most of the community's land area, the millage rate will be 17.65 mills. Funding is continued for economic development activities. In Urban Service District #2, which extends along the northern boundary of Columbus, the tax rate will be 11.67 mills. In Urban Service District #4, which is presently limited to some small parcels near the Fort Benning reservation, tax rate will be 10.77 mills. Under the requirements of the Taxpayer Bill of Rights, three public hearings will be held in order for citizens to discuss the changes in the tax rate.

### **Personnel Changes and Employee Compensation**

Each year, a major portion of the budget is allocated to personnel costs. In FY19, that percentage will reach approximately 56%. The City decreased its annual health care contribution from \$5,900 to \$5,800 per full time budgeted position. Employee premium contributions will continue to reflect a shared contribution strategy of 70% employer contribution applied across all plans as well as plan adjustments to provide a premier health insurance plan for employees and their qualified dependents. Employee's spouses that have access to an employer sponsored health insurance plans must pay a spousal surcharge to be included in the City's health insurance plan. The establishment of the Health and Wellness Center, which opened in May 2013, is expected to continue to assist with controlling the rising costs of healthcare through improved employee health status and improved control over chronic conditions like high blood pressure, diabetes, and high cholesterol. Staff will continue to pursue development of "tools" to help our employees make better health choices based on education and cost cutting strategies. All elected officials whose pay is tied directly to the State of Georgia's Merit System saw an increase in their pay beginning January 1, 2018. All full-time general government employees and public safety employees (excluding elected officials) will receive 1.5% pay increase effective August 2018 in this budget. There is also a cost of living adjustment for General Government and Public Safety employees of .5% effective August 2018 and a cost of living adjustment for retired employees of 0.25% effective August 2018 included in this recommended budget. The Public Safety employees continue to receive an annual \$3,121 supplement. Other personnel adjustments are outlined in the Personnel Section of this budget document.

### **Capital Projects and Capital Outlay**

The FY19 budget includes \$8,541,793 in capital improvements projects and \$6,127,452 for capital outlay across all operating funds. Funding has been included for road resurfacing, and pipe rehabilitation and replacement. Details of the capital improvement projects are found in Capital Improvement Projects Section. The Capital Outlay is detailed in the Appendix.

### **Departmental Highlights**

Listed below are the major budget highlights for each department. Due to the required contribution for pension, some departmental budgets have increases in personnel costs and show an overall budget increase. This does not reflect a staffing or operational reduction. Major changes beyond personnel are identified with additional details contained in the Departmental Summaries Section of the document.

- ◆ The Legislatives' FY19 funding level is \$561,027, a 4.13% increase from the FY18 adopted budget of \$538,777. This department includes the Council and the Clerk of Council divisions.
- ◆ The Executive's FY19 funding level is \$1,330,050, a 0.77% increase from the FY18 adopted budget of \$1,319,903.
  - ◆ The Mayor's Office increased by 1.38% from \$288,649 to \$292,624.
  - ◆ The funding level for the Internal Auditor's Office is \$197,477, a 2.25% increase from the FY18 adopted budget of \$193,133.
  - ◆ The Crime Prevention/Intervention program will also receive funding from the Other Local Option Sales Tax in the amount of \$839,949, a 0.22% increase over FY18.

- ◆ The City Attorney's Office FY19 funding level is \$716,094, a 1.18% increase from the FY18 adopted budget.
- ◆ The City Manager's FY19 funding level is \$1,511,926, a 2.23% increase from the FY18 adopted budget. This department includes the City Manager's Office, Mail Room, Print Shop, Public Information, and Citizen Service Center.
- ◆ Finance's FY19 funding level is \$2,315,881 a 2.11% increase from the FY18 adopted budget. This department includes the Director's Office, Accounting, Revenue, Financial Planning, Purchasing and the Cash Management divisions.
- ◆ Information Technology's FY19 funding level is \$5,387,029, a 0.46% increase from the FY18 adopted budget. The Information Technology Department will also receive funding from the Other Local Option Sales Tax (Infrastructure) in the amount of \$1,520,321, up by 36.31% from FY18 due to the necessity of critical technology infrastructure. \$764,067 of FY19's Other Local Option Sales Tax allocation is for the implementation and upgrade of the Finance/Payroll/HR System and \$300,000 of FY19's Other Local Option Sales Tax allocation is for the implementation and upgrade of Energov, the Occupation Tax/Business Licensing System.
- ◆ Human Resources' FY19 funding level is \$2,057,038, a 2.76% decrease from the FY18 adopted budget. This department includes the Administration and Employee Benefits divisions.
- ◆ Inspections and Code Enforcement's FY19 funding level is \$1,962,011, a 33.74% increase from the FY18 adopted budget. During FY18 Special Enforcement personnel transferred from Public Works to Inspections and Codes.
- ◆ The Planning Department's FY19 funding level is \$276,153, a 1.73% increase from the FY18 adopted budget.
- ◆ The Community Reinvestment funding level is \$141,802, a 1.42% increase from the FY18 budget.
- ◆ Engineering Department's FY19 funding level is \$1,756,077, a 10.08% increase from the FY18 adopted budget. This department includes Traffic Engineering and Radio Communications divisions. The Radio Communications division established a radio maintenance agreement with Motorola through the Motorola Migration Assurance (MAP) Plan in FY17. In addition to the aforementioned divisions, which are funded in the General Fund, this department manages divisions funded in the Stormwater (Sewer) and Paving Funds. Engineering Department's Drainage Division will operate with \$663,521, a 2.40% decrease from FY18's adopted budget, and the Highways & Roads Division will operate with \$1,111,730, a 0.03% decrease from FY18's adopted budget. Engineering also receives an allocation of \$1,800,000 from the Other Local Option Sales Tax, which did not change from the amount allocated in FY18.
- ◆ Public Works' FY19 funding level is \$7,856,098, a 3.61% decrease from the FY18 adopted budget. This department includes the Director's Office, Fleet Management, Animal Control, Cemeteries, Facilities Maintenance, and Other Maintenance & Repairs divisions. Besides managing the aforementioned divisions, which are funded in the General Fund, the department manages divisions in other Operating Funds that are listed below: Two divisions, Stormwater Maintenance and Other Maintenance & Repairs, operate with \$3,678,426 in the Stormwater Fund. This allocation is a 5.07% increase from the FY18 adopted budget for Public Works' stormwater construction and maintenance activities. The Public Works' Department will also receive funding from the Other Local Option Sales Tax in the amount of \$500,400 for Facility Improvements and \$133,599 for OLOST supplements for Correctional Officers.



- ◆ Four divisions; Streets, Urban Forestry & Beautification, ROWM Community Services, and Other Maintenance & Repairs, operate with \$12,134,422 in the Paving Fund. This allocation is a 0.25% increase over the FY18's adopted budget for Public Works' paving and maintenance activities.
- ◆ Six divisions; Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadow Inert Landfill, Pine Grove Landfill, Recycling, and Other Maintenance & Repairs, operate with \$10,004,516 in the Integrated Waste Management Fund. This allocation is a 0.94% decrease from the FY18 adopted budget for Public Works' waste management program and maintenance activities. These operating funds includes the purchase of 6 new Garbage Trucks through a capital lease program in FY19.
- ◆ Other Maintenance & Repairs is budgeted in the Transportation (METRA) Fund for \$15,000 and in the Civic Center Fund for \$125,000.
- ◆ Parks & Recreation's FY19 total funding level is \$10,593,115, a 1.08% decrease from the FY18 adopted budget. This department includes the Director's Office, Park Services, Recreation Services, Community Schools, Athletics, Therapeutics, and Special Facilities (Memorial Stadium, Golden Park, Cooper Creek Tennis Center, Aquatics, Columbus Aquatics Center, Pottery Shop, Lake Oliver Marina and Senior Citizen's Center divisions). In addition to the aforementioned divisions, which are funded in the General Fund, the department also manages the program listed below:
  - ◆ Parks Refuse Collection operates with \$84,953 in the Integrated Waste Management Fund. This allocation is a 0.79% increase over last year's budget for Parks & Recreation waste management program activities.
  - ◆ The Parks & Recreation Department will also receive funding from the Other Local Option Sales Tax in the amount of \$51,085 for OLOST supplements for correctional officers, an increase of 0.61%.
- ◆ Cooperative Extension Services' FY19 funding level is \$137,865, no change from the FY18's adopted budget. The staff members are state employees, but the Consolidated Government supplements five salaries.
- ◆ Boards & Commissions' FY19 funding level is \$2,115,704, a 5.37% increase from the FY18 adopted budget due to additional personnel being added to the Tax Assessor's Office. Although FY19 is a non-presidential election year election expenses increased this fiscal year due to local and run-off election projections. This department includes the Board of Tax Assessors and the Board of Elections and Registration.
- ◆ Police Services' FY19 funding level is \$26,505,212, a 2.05% increase from the FY18 adopted budget. This department includes the Chief of Police, Intelligence/Vice, Support Services, Field Operations, Office of Professional Standards, Administrative Services, and Investigative Services divisions. Besides managing the aforementioned divisions, which are funded by the General Fund, the department manages the emergency call center (E911).
  - ◆ The Police Department will also receive funding from the Other Local Option Sales Tax in the amount of \$8,698,437, a 5.03% decrease from FY18.
  - ◆ The Emergency Call Center (E911) operates with \$4,019,886 in the Emergency Telephone Fund. This allocation is 1.96% more than last year's budget for E-911 activities. Operational costs continue to grow more rapidly than funding appropriated from the \$1.50 surcharge on land-based telephone lines.

Additionally, the \$1.00 surcharge on cellular telephones, effective November 1, 1998, helped offset the expenditures needed to keep pace with operational costs. The transfer from the Other Local Option Sales Tax Fund in FY19 is \$1,149,886. The E911 operations will also receive funding from the Other Local Option Sales Tax in the amount of \$728,408 for personnel and a lease agreement for the upgrade of the E911 system.

- ◆ Fire and Emergency Services' FY19 funding level is \$24,317,665, reflects a 0.91% increase from the FY18 adopted budget. This department includes the Chief of Fire and EMS, Suppression and EMS, Training, Prevention, Hazardous Materials Response Team, Maintenance, Special Operations, Administrative Services, Logistics/Support, and Emergency Management divisions. The Fire Department will also receive funding from the Other Local Option Sales Tax in the amount of \$2,769,290, a 1.95% decrease from the FY18 Adopted Budget.
- ◆ The Muscogee County Prison's FY19 funding level is \$7,931,926, a 0.50% increase from the FY18 adopted budget. The Muscogee County Prison will also receive funding from the Other Local Option Sales Tax in the amount of \$723,581 for personnel and capital, a 4.07% decrease.
- ◆ The Superior Court Judges' FY19 funding level is \$1,307,197, a 1.28% increase from the FY18 adopted budget.
- ◆ The District Attorney's FY19 funding level is \$2,350,539, reflects a 1.06% increase from the FY18 adopted budget. The District Attorney's Office also manages the Victim/Witness Assistance Program, which is partially funded by the Crime Victim Surcharge. The Victim Witness Program's FY19 funding level is \$189,812. This allocation reflects a 1.92% increase from FY18's adopted budget. The remaining balance of the 5% surcharge will be carried forward at the end of the fiscal year. A portion of this budget is funded by proceeds of a 5% surcharge assessed on all court fines levied in the Chattahoochee Judicial Circuit. The District Attorney will also receive funding from the Other Local Option Sales Tax in the amount of \$190,137 for personnel.
- ◆ The Jury Manager's FY19 funding level is \$470,074. This allocation reflects a 5.03% increase from the FY18 adopted budget.
- ◆ The Juvenile Court's FY19 funding level is \$678,775, a 1.56% increase from the FY18 adopted budget.
- ◆ The Circuit Wide Juvenile Court's FY19 funding level is \$341,842, a 4.97% increase from the FY18 adopted budget.
- ◆ The Clerk of Superior Court's FY19 funding level is \$2,109,594 which is a 11.24% increase from the FY18 adopted budget. This increase is due to the addition of two new deputy clerk positions to handle the additional responsibilities of maintaining all civil and domestic dockets as well as two full-time positions that were transferred from the adult probation office. The budget for Juvenile Court Clerk was transferred to Juvenile Court in FY16 and is no longer under the direction of the Clerk. The Clerk of Superior Court became responsible for the Board of Equalization effective January 1, 2011 with a FY19 funding level of \$99,807. This allocation reflects a 1.21% increase from the FY18 adopted budget. This budget also includes a position in the Clerk's office that is funded from Other Local Option Sales Tax funds in the amount of \$43,089.
- ◆ State Courts' FY19 funding level is \$1,708,724, a 1.94% increase from the FY18 adopted budget. This department includes State Court Judges and the State Court Solicitor's Office. The State Court Solicitor's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$223,253 for personnel and operating expenses.



- ◆ The Public Defender's FY19 funding level is \$1,958,408, a 1.09% increase from the FY18 adopted budget. The Indigent Defense Act was effective on January 1, 2005, which required the consolidation of Public Defender services in Superior and Juvenile Courts. This includes the Circuit Wide Public Defender and the Muscogee County Public Defender. The Circuit Wide Public Defender will also receive funding from the Other Local Option Sales Tax in the amount of \$173,864 for contractual services. The increase is due to salary and benefit increases for the Public Defenders.
- ◆ Municipal Court's FY19 funding level is \$2,190,530, a 1.55% increase from the FY18's adopted budget. This department includes Municipal Court Judge, Clerk of Municipal Court and the Municipal Court Marshal. Their budgets are detailed below:
  - ◆ The Municipal Court Judge's budget is \$365,547, a 0.11% increase from the current adopted budget.
  - ◆ The Clerk of Municipal Court's FY19 appropriation is \$760,464, a 2.65% increase from the FY18 adopted budget. The Clerk of Municipal Court will also receive funding from the Other Local Option Sales Tax in the amount of \$94,889 for personnel, a 1.56% increase over the FY18 adopted budget.
  - ◆ The Municipal Court Marshal's FY19 appropriation is \$1,064,519, a 1.27% increase from the FY18's adopted budget. The Marshal will also receive funding from the Other Local Option Sales Tax in the amount of \$335,739 for a 10.35% decrease over the FY18 adopted budget.
- ◆ The Probate Court's FY19 funding level is \$520,132, a 18.24% increase from the current adopted budget. This increase is attributable to personnel changes in Probate Court due to new services that will be provided by the court. Beginning in FY19, Probate Court will become a U.S passport processing facility which will generate additional revenue for the City. The Probate Court will also receive funding from the Other Local Option Sales Tax in the amount of \$44,022 for personnel.
- ◆ The Muscogee County Sheriff's Office's FY19 funding level is \$25,969,877, a 4.62% increase from the FY18 adopted budget. This increase is primarily due to the implementation of phase two of pay reform for the Sheriff's Office. This department includes the Sheriff Administration, Operations, Detention, and Motor Transport divisions. The Sheriff's Office will also receive funding from the 2009 Other Local Option Sales Tax in the amount of \$2,908,327, a 18.46% decrease over the FY18 adopted budget amount due to pay reform and capital outlay for the Sheriff's Office.
- ◆ The Tax Commissioner's Office's FY19 funding level is \$1,641,656, a 3.16% increase from the current adopted budget.
- ◆ The Coroner's Office's FY19 funding level is \$299,731, a 1.30% increase from the FY18 adopted budget. The Coroner's Office will also receive funding from the Other Local Option Sales Tax in the amount of \$7,859 for personnel.
- ◆ The Records' Court has an FY19 funding level of \$939,706. This reflects a 7.93% increase from the FY18 adopted budget amount. The Records' Court also receives funding of \$77,537 from the Other Local Option Sales Tax, a decrease of 0.10% under the prior year allocation.
- ◆ The Consolidated Government provides funding to diverse community organizations. The Agency's FY19 funding level is \$1,795,540, 42.86% higher than the total amount provided for in the FY18 adopted budget. This increase is due to the budgeted use of fund balance for the fourth year payment to the Housing Authority for the Booker T. Washington redevelopment project.

- ◆ The Medical Center's FY19 funding level is \$15,197,669. This appropriation reflects a 3.37% increase over the FY18 adopted budget. The Consolidated Government provides this funding to account for inpatient hospital and outpatient healthcare to its indigent citizens and inpatient and outpatient healthcare for its prisoners. The agreement was renegotiated and the city remits only what is collected of the 3 mills levied.
- ◆ Debt Services' FY19 funding level is \$12,947,878, a 3.99% decrease from the FY18 adopted budget. This appropriation is scheduled to fund general bond obligations, lease contracts with the Columbus Building Authority, and other debt obligations.
- ◆ Transportation Services' FY19 funding level is \$9,414,073, a 21.20% increase from FY18's Adopted Budget. TSPLOST funding was incorporated in Metra's budget beginning in FY17. This department includes the Director's Office, Operations, Maintenance, Dial-A- Ride, and Grant Management and Planning divisions. Besides managing the aforementioned divisions, which are funded by the Transportation Fund, Metra also manages parking activities. The Transportation Services Department will also receive funding from the Other Local Option Sales Tax in the amount of \$3,930.
  - ◆ The parking management function moved to the General Fund in FY19 due to it no longer meeting the requirements of being a separate enterprise fund. Parking's FY19 funding level in the General Fund is \$174,590. Parking violation fines was increased from \$30 to \$40 per violation in FY17 and remain unchanged in FY19. This division is responsible for the Parking Garage and Parking Enforcement. This division has taken on the management responsibility of the Front Avenue Parking Garage, Bay Street Parking Garage, Citizen Services Center Parking Garage, and the Government Center Parking Garage.
- ◆ The Columbus Ironworks Convention and Trade Center's FY19 funding level is \$3,088,227, a 5.08% increase from the FY18's adopted budget. This department is budgeted as an enterprise fund, where \$731,500 and \$610,000 in revenue are projected from Beer and Hotel/Motel Taxes respectively. The remainder of the budget will be funded by various activities and events.
- ◆ Columbus' Golf Authority's FY19 funding level is \$1,630,200, a 0.48% increase from the FY18 adopted budget. The authority includes Bull Creek and Oxbow Creek Golf Courses. This budget includes an operational subsidy to Oxbow Creek of \$150,000 and to Bull Creek of \$50,000 from the General Fund.
- ◆ The Civic Center's FY19 funding level is \$5,373,143, a 7.58% increase from FY18's adopted budget. The Civic Center receives a percentage of the Hotel/Motel Tax collected, totaling \$1,220,000. There is no General Fund subsidy included in this budget for the Civic Center Fund.
- ◆ Employee Health Insurance Fund's FY19 funding level is \$23,847,283 reflecting a 0.85% increase from the FY18 adopted budget. The City's contribution will be \$5,800 per budgeted employee in FY19.
- ◆ Risk Management's FY19 funding level is \$4,279,299, down 9.99% under the FY18 adopted budget. The Risk Management fund usually includes allocations for risk management as well as workers' compensation. However, in FY19, there will be no per vehicle allocations for risk management.
- ◆ Economic Development' budget increased to \$2,432,945, an increase of 3.52% over the FY18 adopted budget amount. The amount is determined by an estimate of 0.50 mills. The total of 0.50 mills includes 0.25 mills dedicated to the Development Authority for new and ongoing economic development activities, an annual payment in the amount of \$800,000 for the NCR and BC/BS projects (Year 4 of 10), Robotics project of \$150,000 (Year 1 of 3), and a reserve of \$266,472.



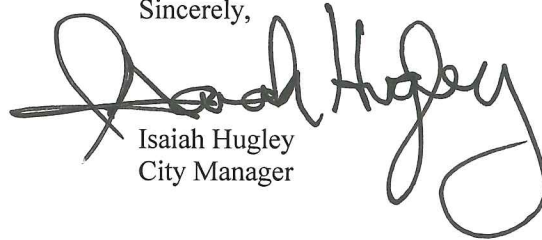
Annual appropriation and allocation of the Economic Development Fund is at the discretion of Council.

- ◆ Workforce Innovation & Opportunity Act (WIOA), also formerly known as the Job Training Partnership Act (JTPA) will have a funding level of \$3,691,125 in FY19. Since this is a federally funded program, its program year overlaps with the City's fiscal year. Revisions will be forthcoming in the fall to adjust the funding levels when contracts are finalized.
- ◆ The Community Development Block Grant (CDBG) Fund FY19 funding level will be \$2,066,470, an increase of 25.22% from the FY18 adopted budget. This is another federally funded program that overlaps the City's fiscal year where program adjustments will be needed in the fall.

### **Conclusion**

The budget reflects the very challenging times we continue to confront. It is essential that we are realistic about the budget decisions ahead of us. The goal is to remain financially stable to endure such extraordinary changes in the economy. As we strive to find more creative ways to deliver services, we will also strive to plan today for a better tomorrow and meet the demands of our valued citizens. The dedication and commitment of the staff to deliver services and sustain the City in these lean times is commendable.

Sincerely,

A handwritten signature in black ink, appearing to read "Isaiah Hugley". The signature is fluid and cursive, with a large loop at the end.

Isaiah Hugley  
City Manager

## BUDGETARY POLICY

**This section includes the policies used to guide the preparation and management of the budget. This section also includes the budget calendar.**



## **POLICIES AND PROCEDURES**

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The Annual Budget is a fiscal plan, which presents the services to be provided to the community and the funds necessary to perform these services. Key steps in this process are described within.

### **Budget Preparation**

The Columbus Consolidated Government (CCG) operates under a fiscal year that begins July 1 and ends June 30. The major steps in the process are outlined below with a detailed schedule on page

### **Budget Adoption**

- Step 1: Beginning in November, Financial Planning prepares the budget database (which includes all personnel costs) and reports showing prior years' actual expenditures and adopted budgets. Any anomalies are reviewed and adjusted for the upcoming budget year. Upcoming and long-range challenges/opportunities are evaluated. Operating trends, as well as, economic indicators are taken into consideration when reviewing budgeted revenues and expenditures. Expected changes in pay plan, benefits, gas, water, electricity, motor fuel, capital items, etc., are also considered. This database is used as the financial framework for budget preparation.
- Step 2: During January and February, departments develop performance and expenditure requests for the next fiscal year.
- Step 3: During the months of March and April, the Mayor and City Manager review all departmental operations and budget requests in order to propose a recommended balanced budget.
- Step 4: No later than sixty (60) days prior to the fiscal year commencing July 1, the Mayor submits to Council a proposed operating budget for all operating funds. The Operating Budget includes recommended expenditures and the means of financing them.
- Step 5: A series of budget work sessions and public hearings are held by Council before making final changes to the Mayor's recommended budget.
- Step 6: The Annual Budget is formally adopted by Council before July 1.

### **Expenditure Control**

Once the Annual Budget has been adopted, expenditure control is maintained on the appropriation unit basis (group of accounts) with capital expenditures maintained under full control. Throughout the year, all expenditures and revenues are monitored.

### **Budget Control**

Georgia Law, O.C.G.A. 36-81-3 establishes the legal level of budgetary control as the department. Within the overall budget limitations, authority is delegated to the City Manager. *When acting on the authority delegated by the City Manager to the Finance Director, it is recommended that intra-departmental transfers of appropriation and revenue anticipation may be approved as deemed necessary.* Under no circumstances, however, may the total budget of any department be increased or decreased without Council approval.

## **POLICIES AND PROCEDURES**

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### **Budget Amendments**

Amendments affecting the bottom line of any department are approved solely by Council. Section 7-404 of the City Charter describes the authority:

“The Council may make appropriations [revenue and expense] in addition to those contained in the current operating or capital budgets at any regular or special meeting called for such purposes.”

### **Policy Guidelines**

The overall goal of the City’s Financial Plan is to establish and maintain effective management of the City’s financial resources. The informal statements of budgetary policies provide the basis for achieving this goal.

The following section outlines the policies used to guide the preparation and management of the City’s budget. The section consists of operating budget policies, capital expenditures, policies, revenue policies and financial accounting policies.

The development and preparation of the City’s budget are guided by the following policies.

- All funds are required to balance. Anticipated revenue must equal the sum of budgeted expenditures. To the extent possible, all funds should be included in the budget process along with work programs, objectives and strategies.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on a long-range financial plan, which includes unallocated fund reserves. The goal is to keep the reserve at approximately 90 days, but no less than 60 days, of budgeted expenditures. This reserve protects the City against catastrophic revenue losses and major emergency expenditures and provides cash flow.

### **Revenue Policies**

The City will maintain effective collections systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted to maintain or move incrementally closer to full coverage of activities.

The projection of revenues will receive conservative treatment in order that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

### **Financial Structure**

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which



## **POLICIES AND PROCEDURES**

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are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Although funds are independent entities within the financial records of a government, there is no requirement to physically segregate the assets. Funds are classified into three basic types: governmental, proprietary or fiduciary.

### **Government Funds**

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt.

The City utilizes the following types of governmental funds:

- The General Fund is the principal fund of the Consolidated Government and is used to account for all major activities of the government such as Police, Fire and Recreation.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purposes. The Stormwater (Sewer), Paving and Medical Center Funds are examples of special revenue funds.
- Debt Service Funds account for the accumulation of resources for the payment of general long-term liability, principal, interest and related costs. The City's Debt Service Fund includes requirements to meet the general obligation bond issues, lease contracts, and lease purchase programs.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

### **Proprietary Funds**

Proprietary Funds are used to account for activities similar to those found in the private sector. The proprietary funds utilized by the City are as follows:

- Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. An example of an enterprise fund is the Transportation System Fund.
- Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies for the government on a cost reimbursement basis. The Risk Management and Employee Health Insurance funds have been added to the Operating Budget.

### **Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own operations. When these assets are held under the terms of a formal trust agreement either a pension trust fund or a private purpose trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain.

# **POLICIES AND PROCEDURES**

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## **PRIMER ON CITY FUNDS**

Columbus' funds are organized according to fund origin and utilization of funds. Several departments receive funding sources in more than one fund, so it is important to consider all funding sources when evaluating the operating budget of a particular individual department. Here is a brief description of each fund included in this Operating Budget:

### **OPERATING FUNDS (Fund Number)**

<b><i>General Fund (0101)</i></b>	The General Fund supports the operations of the City. All departments of the General Government and Public Safety are supported by the General Fund, as are most ancillary operations and units. The General Fund receives funding from a number of sources including the millage, other taxes, fees, service charges, fines, and interfund transfers.
<b><i>LOST Funds (0102,0109)</i></b>	There are two Local Option Sales Tax (LOST) funds: one is to support Public Safety (Crime Prevention, Police/E-911, Fire/EMS, Muscogee County Prison, Sheriff, Municipal Court/Marshal, District Attorney, Homeland Security, State Court Solicitor, Recorder's Court, Coroner, and METRA); the other is for Infrastructure (Public Works, Parks and Recreation, Engineering, and Information Technology).
<b><i>Stormwater (0202)</i></b>	Stormwater funds support the stormwater and drainage systems of the City and provide funding for the maintenance of sewers and drainage systems. The fund was named "Stormwater" to differentiate City stormwater and drainage services from those provided by Columbus Water Works, which provides primary sewage services for the City. Stormwater funding comes largely from the millage.
<b><i>Paving Fund (0203)</i></b>	Paving funds are used for highways, roads and streets, right-of-way maintenance, repairs, landscaping, and related services. Paving funds come from the millage and related fees.
<b><i>Medical Center (0204)</i></b>	The City has a long term contract with the Medical Center Hospital Authority to provide primary and acute care services to the City's indigent population as well as to jail inmates and prison inmates in the custody of the City/County. This fund is directly funded by a portion of the millage and is the repository for payment of those services under the contract.
<b><i>Integrated Waste (0207)</i></b>	The Integrated Waste Management fund supports Public Works and Parks and Recreation Services to collect, transport and recycle or dispose of solid waste. This fund also supports several landfills owned by the City and the Recycling Sustainability Center. Integrated waste funds come from solid waste collection fees, landfill fees and recycling fees.
<b><i>Emergency/E-911(0209)</i></b>	The Emergency Telephone/E-911 fund supports maintenance of the City's central emergency call and dispatch system (E-911) and is funded through wireless surcharges and other fees.
<b><i>CDBG (0210)</i></b>	The Community Development Block Grant (CDBG) fund is a repository for grants from the Department of Housing and Urban Development (HUD) which funds certain housing and community development programs for the City.



## **POLICIES AND PROCEDURES**

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<b><i>WIA (0220)</i></b>	The Workforce Investment Act fund is a repository for grants from the Department of Labor which funds certain community jobs training and development under the Job Training Partnership Act.
<b><i>Econ Development (0230)</i></b>	The Economic Development fund supports investment by the City in Economic Development Authority projects. It is directly funded by a portion of the millage and is utilized at the discretion of City Council.
<b><i>Debt Service Fund (0405)</i></b>	The Debt Service fund is the repository for funds utilized to repay bonded and other debt obligations of the City, including the bonds issued by the Columbus Building Authority.
<b><i>Transport/METRA (0751)</i></b>	The Transportation fund supports the operation of the City's public transportation system, METRA, which includes buses and specialty vehicles. It is funded by transportation grants, service fees and the millage.
<b><i>Parking Mgmt (0752)</i></b>	This fund supports the operation of the City's parking management and enforcement. It is funded by parking fees and fines. In FY19, the Parking Management Fund activities were transferred to the General Fund as it no longer meets the requirements of an enterprise fund.
<b><i>Trade Center Fund (0753)</i></b>	The Columbus Iron Works Convention and Trade Center is owned and operated by the City. This fund supports all operations of the Trade Center and is funded by Trade Center revenues as well as Selective Sales and Use Taxes.
<b><i>Bull Creek/Oxbow (0755/6)</i></b>	The operations of both City-owned public golf courses are supported by these two funds. Golf course revenues provide the primary source of funding.
<b><i>Civic Center (0757)</i></b>	The Civic Center is owned and operated by the City and this fund supports those operations. Funding comes from event revenues, service fees, and the Hotel/Motel Tax.
<b><i>Employee Health (0850)</i></b>	This fund is a repository for the City's self-funded employee health care program and the employee life insurance program.
<b><i>Risk Management (0860)</i></b>	This fund is a repository for the City's self-insured Workers Compensation program and vehicle claims management program.

### **Accounting Basis**

In June 1999, GASB released a new rule known as Statement 34. Often referred to as the "reporting model rule," Statement 34 radically changes the rules by which governmental financial statements are to be organized and presented to readers. The operational accountability is addressed in the government-wide financial statements, which are prepared on a full accrual basis. Information about the cost of delivering services to the citizens and the government's infrastructure assets are included as well. The fiscal accountability is considered through the individual fund financial statements, which account for current financial resources of government through the modified accrual basis for governmental activities.

## **POLICIES AND PROCEDURES**

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The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied, if they are collected within 60 days after year end. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

### **Budgetary Basis**

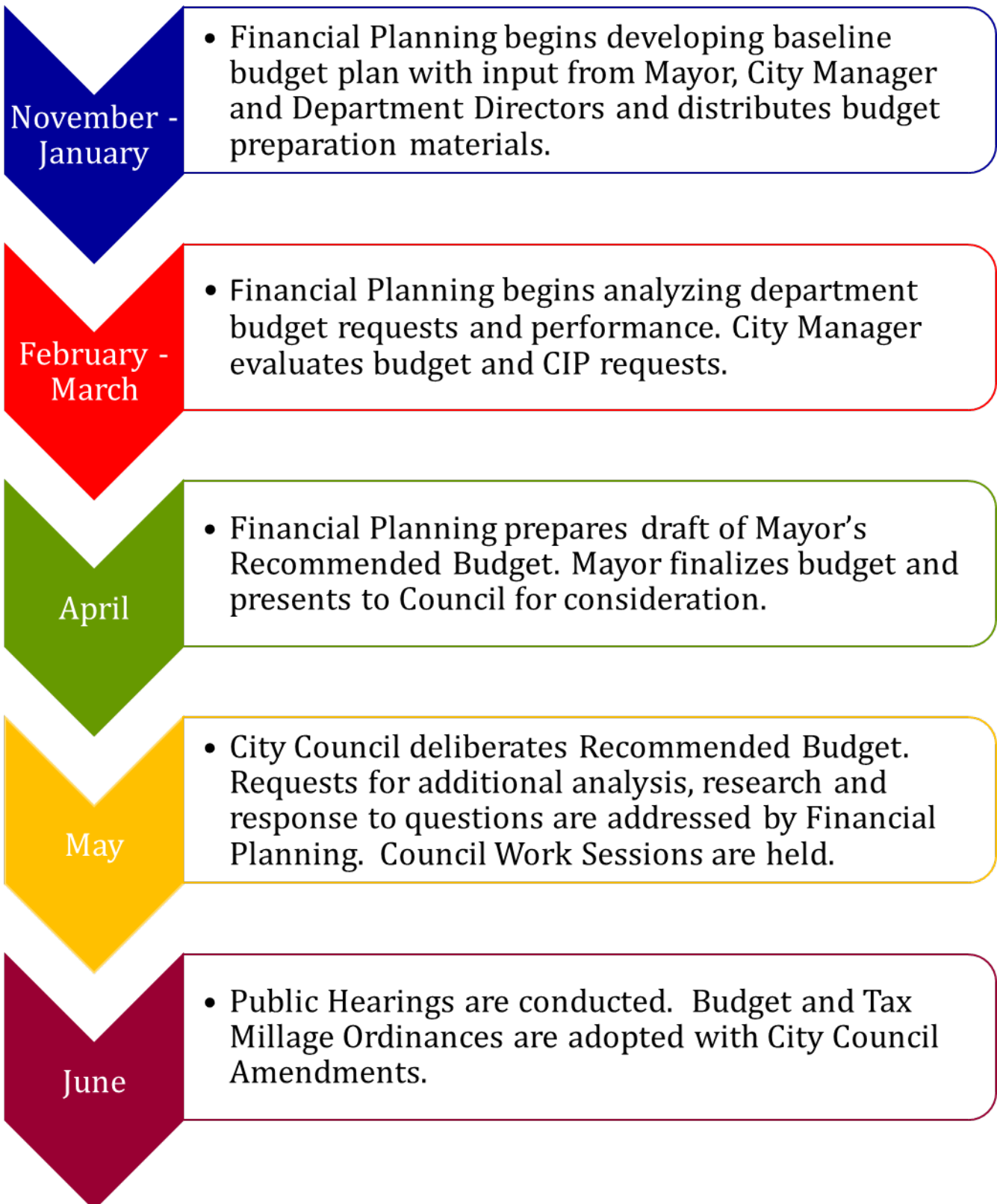
All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue, Debt Service and Capital Projects funds are developed on a modified accrual basis. The Enterprise Funds are developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. The notable exception between the budgetary and accounting basis is the manner in which encumbrances are treated. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation - is utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be honored through subsequent year's budget appropriations. The other exceptions worth noting deal with capital outlay within the enterprise funds which are recorded as assets on a GAAP basis and expended on a budget basis; depreciation expense is recorded on a GAAP basis only.



## **POLICIES AND PROCEDURES**

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### **BUDGET PREPARATION SCHEDULE**

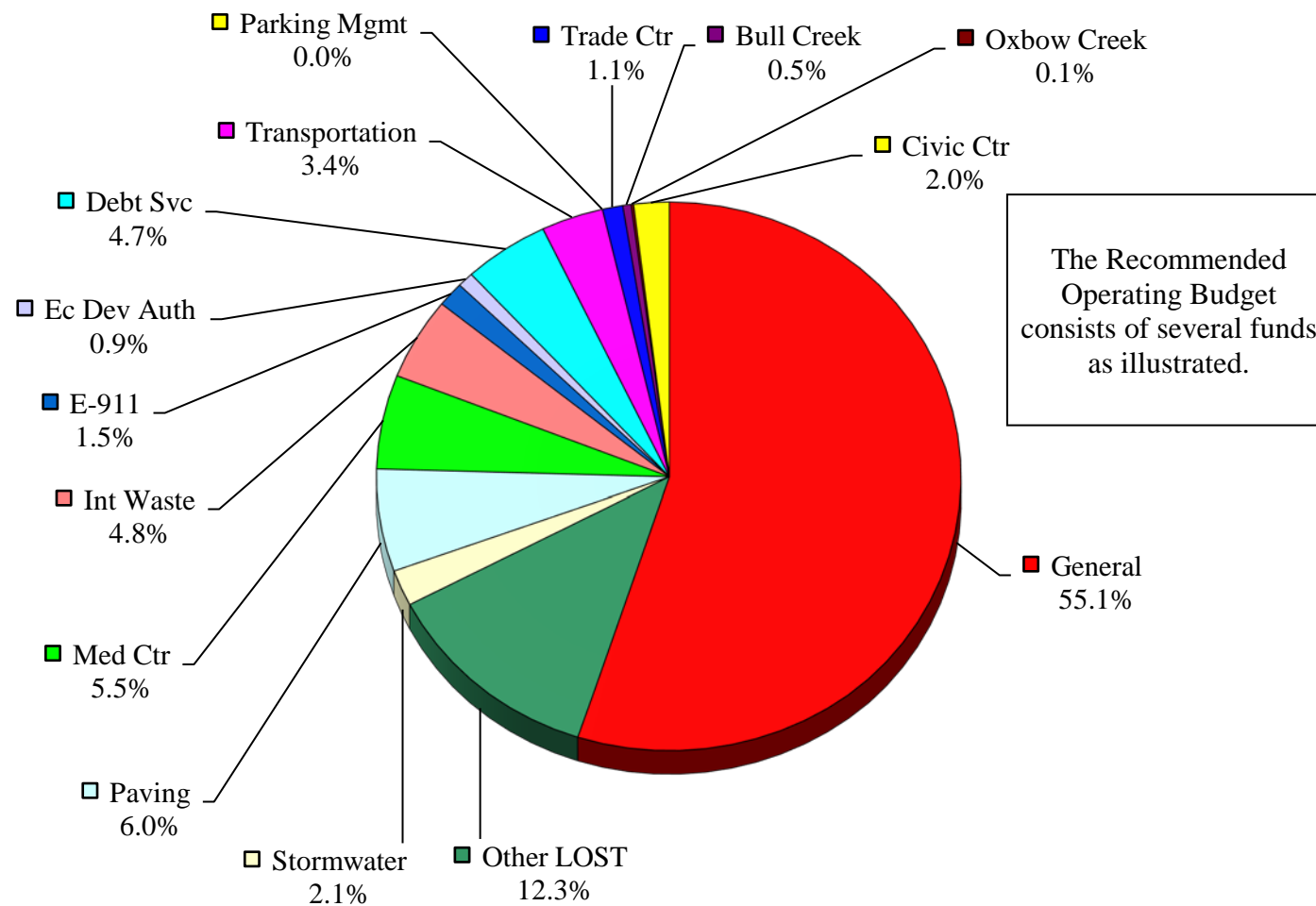


## FINANCIAL SUMMARIES

**This section includes detailed information on revenues and expenditures by fund. In addition, all funds are summarized in the big picture.**



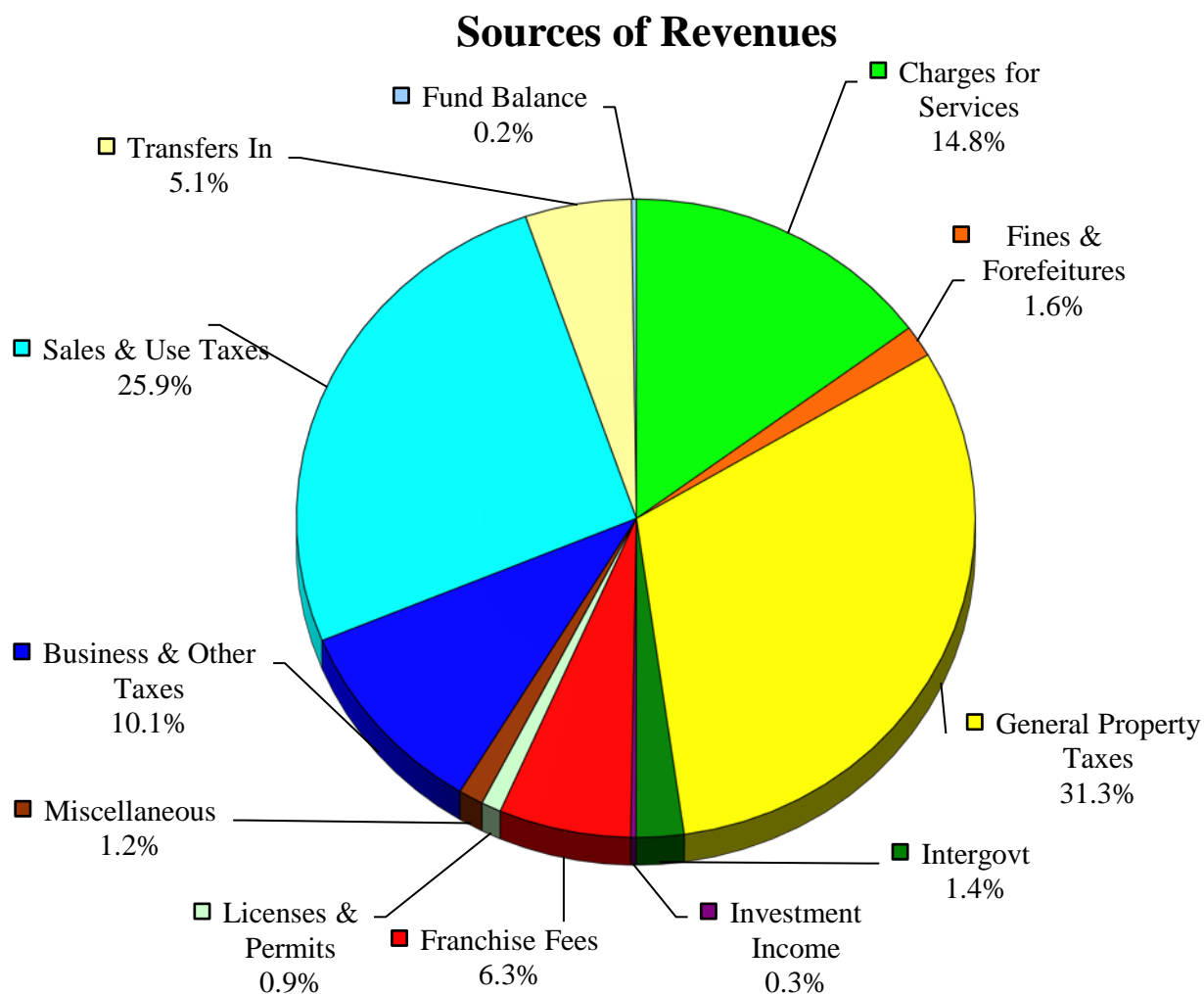
## FY19 Recommended Operating Budget



The Financial Summary section is intended to display revenue sources and service areas for these operating funds. Following the Big Picture, each fund is presented in more detail.

Operating Funds	FY19	%
General Fund	\$151,144,558	55.1%
Other Local Option Sales Tax Fund	33,666,667	12.3%
Stormwater (Sewer) Fund	5,832,210	2.1%
Paving Fund	16,461,875	6.0%
Medical Center Fund	15,197,669	5.5%
Integrated Waste Fund	13,277,000	4.8%
E-911 Fund	4,019,886	1.5%
Economic Development Authority Fund	2,432,945	0.9%
Debt Service Fund	12,947,878	4.7%
Transportation Fund	9,414,073	3.4%
Parking Management Fund	0	0.0%
Trade Center Fund	3,088,227	1.1%
Bull Creek Golf Course Fund	1,250,200	0.5%
Oxbow Creek Golf Course Fund	380,000	0.1%
Civic Center Fund	5,373,143	2.0%
<b>Subtotal Operating Funds</b>	<b>\$274,486,331</b>	<b>100.0%</b>
<b>Additional Budgeted Funds</b>		
CDBG Fund	\$2,066,470	
WIOA Fund	3,691,125	
Health Management Fund	23,847,283	
Risk Management Fund	4,279,299	

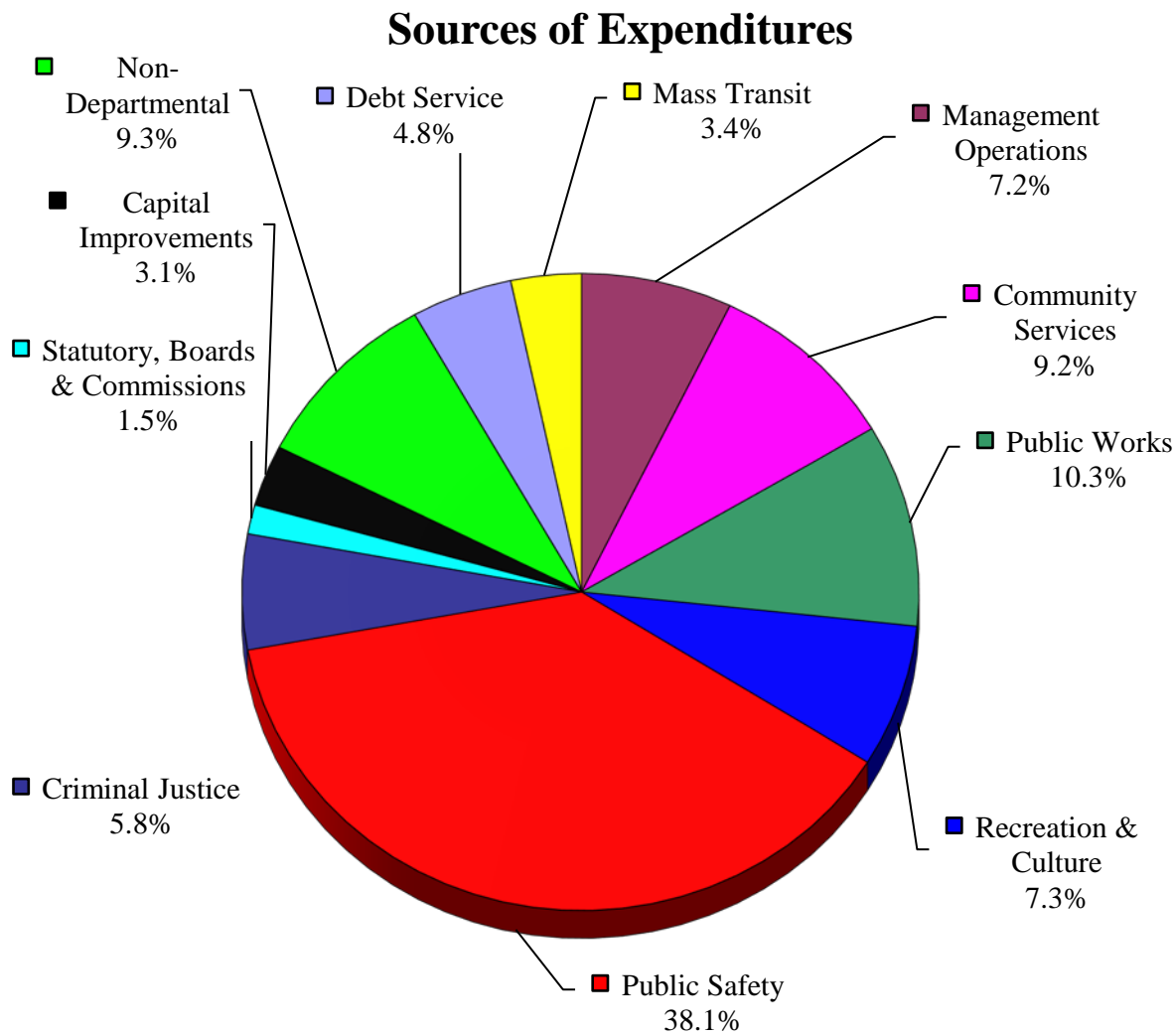
## Where does the Money Come From?



Revenue Sources	FY19	%
Charges for Services	\$40,711,010	14.8%
Fines & Forefeitures	4,425,000	1.6%
General Property Taxes	85,936,728	31.3%
Intergovernmental	6,212,449	2.3%
Investment Income	702,000	0.3%
Franchise Fees	17,260,000	6.3%
Licenses & Permits	2,592,000	0.9%
Miscellaneous	3,244,417	1.2%
Business & Other Taxes	27,650,000	10.1%
Sales & Use Taxes	71,228,167	25.9%
Transfers In	13,876,737	5.1%
Fund Balance	647,823	0.2%
<b>Total Revenue Sources</b>	<b>\$274,486,331</b>	<b>100.0%</b>

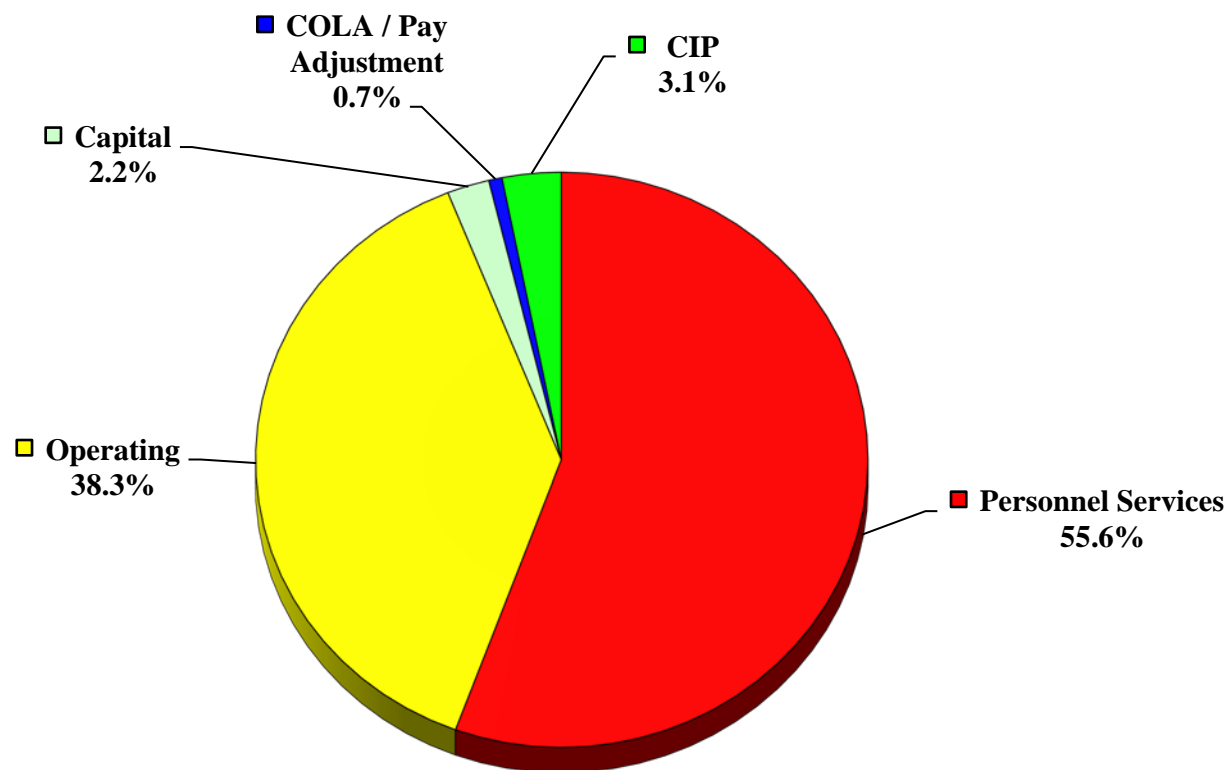


## Where does the Money Go?



<b>Expenditures</b>	<b>FY19</b>	<b>%</b>
Management Operations	\$19,761,625	7.2%
Community Services	25,333,511	9.2%
Public Works	28,234,716	10.3%
Recreation & Culture	19,928,813	7.3%
Public Safety	104,590,931	38.1%
Criminal Justice	16,047,670	5.8%
Statutory, Boards & Commissions	4,064,950	1.5%
Capital Improvements	8,513,360	3.1%
Non-Departmental	25,566,291	9.3%
Debt Service	13,235,533	4.8%
Mass Transit	9,208,931	3.4%
<b>Total Expenditures By Service Area</b>	<b>\$274,486,331</b>	<b>100.0%</b>

### FY19 Operating Budget By Expenditure Type



<u>Expenditure Types</u>	<u>FY19</u>	<u>%</u>
Personnel Services	\$152,685,254	55.6%
Operating	105,187,502	38.3%
Capital	6,127,452	2.2%
COLA / Pay Adjustment	1,944,330	0.7%
CIP	8,541,793	3.1%
<b>Total Expenditures By Type</b>	<b>\$274,486,331</b>	<b>100.00%</b>



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**The Big Picture**

The Consolidated Government's Annual Operating Budget addresses only the principal operating funds of the City. The budgets for capital programs, most grant-funded programs, and similar operations are adopted separately.

**Expenditures**

***Service Areas Total:*** **\$274,486,331**

**Management Operations:** **\$19,761,625** 7.2%

Activities and management needed to administer the daily operations of the Consolidated Government.

These activities are distributed through such offices as the Mayor, City Council, City Manager, City Attorney, Human Resources, Finance, Facilities Maintenance, Information Technology, Print Shop, Vehicle Maintenance and Real Estate. These offices provide support for line operations in their efforts to provide quality services to the citizens of the community.

**Community Services:** **\$25,333,511** 9.2%

Services which affect all citizens indirectly by coordinating construction and development activities to ensure safety and a better quality of life. These services are distributed through such offices as Engineering, Planning, Community Development, Agency Appropriations and Cooperative Extension, which is operated in cooperation with the University of System of Georgia.

In addition, the City's Medical Center Appropriations are budgeted at a 97% collection for a value of three (3) mills to reimburse the Medical Center for indigent care and a quarter of a mill (0.50) is provided for Economic Development. Funds for other services are provided to various organizations in the community through Special Appropriations.

**Public Works:** **\$28,234,716** 10.3%

This category includes the divisions involved in delivering and administering essential services such as refuse collection, public cemeteries, and landfill operations. Certain Paving and Stormwater (Sewer) maintenance such as ditch cleaning, road patching, etc. is managed by this function. Environmental activities are coordinated through divisions grouped here.

**Statutory, Boards & Commissions:** **\$4,064,950** 1.5%

This area provides miscellaneous services to the community. The Board of Elections and Registrations maintains the official eligible voters file and conducts elections in Muscogee County. The Tax Commissioner's Office and the Board of Tax Assessors appraise property and collect due taxes in the county. The operations of the Coroner are included here.

**Recreation & Culture:** **\$19,928,813** 7.3%

Recreation and cultural activities are provided almost exclusively through the Department of Parks and Recreation. The Parks and Recreation department provides outdoor activities, youth and senior programs, while operating the City's major arena facilities (Golden Park, Memorial Stadium). This service area also includes Bull Creek Golf Course, Oxbow Creek Golf Course, Columbus Ironworks Convention, Trade Center and the Columbus Civic Center.

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**Public Safety:** **\$104,590,931 38.1%**

Public Safety encompasses those departments and divisions actively involved in the direct protection or support of protection of Columbus' citizens and visitors. In addition to Police, Fire & Emergency Medical Services, E-911 Services and Emergency Management, the operations of the Sheriff's office and incarceration facilities are incorporated.

**Criminal Justice:** **\$16,047,670 5.8%**

The Criminal Justice system operated by the City consists of all municipal and traditionally county courts. The support functions include Probation, Marshal, District Attorney's, Solicitor's Office, Probate Court, Recorder's Court and the various court clerks' offices.

**Non-Departmental Expense:** **\$25,566,291 9.3%**

This category consists of expenditures that are not applicable to a specific department. Examples of a non-departmental expense include contingency funds, interfund transfers, agency appropriations and the Naval Museum.

**Debt Service:** **\$13,235,533 4.8%**

The Debt Service Fund accounts for the retirement of general obligation bond issues, and the Columbus Building Authority lease contracts. This category also includes debt service for Oxbow Creek and the Trade Center.

**Mass Transit/Parking Management:** **\$9,208,931 3.4%**

METRA is the City of Columbus' mass transit system of buses with financial assistance provided by local, State and Federal governments. Also, Mass Transit includes in this category the City's portion of the Columbus/Phenix City Transportation Study. In FY19, the Parking Management Fund activities were transferred to the General Fund as it no longer meets the requirements of an enterprise fund.

**Capital Improvement Projects (CIP):** **\$8,513,360 3.1%**

The capital improvement program has been in operation since 1971 with the City consolidation. FY19 funding comes from a variety of sources including transfers-in from the Paving and Stormwater (Sewer) Funds; and 2009 1¢ Other Local Option Sales Taxes. The program has historically been used for infrastructure projects such as road construction, drainage improvements, technology support and advancement, and miscellaneous project fund reserves.

The City's share of Road Projects is funded from the Paving Fund, Special Local Option Sales Tax (SPLOST), and Other Local Option Sales Tax (LOST). The road projects are treated as a transfer out to the CIP Fund where it is matched with a greater share of State dollars. Drainage projects are funded from the Stormwater (Sewer) fund through a transfer out to the CIP fund.

The total financing for a given project may be available at one time, while the project may take multiple fiscal years for completion. At the end of the fiscal year, the total financing sources are earmarked and recorded for that project and the balance is carried forward to the next fiscal year.



Capital Improvement Projects project budgets may include any of the following basic costs that are commonly associated with a capital improvement project: the renovation or expansion of existing facilities; an initial feasibility study for infrastructure and/or new facilities; site improvement and/or development and land acquisition; construction of infrastructure and/or a new facility; related management and/or administrative costs; and equipment and furnishings associated with the project.

The amount in this service area category for budget reporting purposes is specifically the transfers out from the General Fund, Stormwater (Sewer) Fund, Paving Fund, and Integrated Waste Fund. For FY19 CIP appropriated funds include \$4,570,721 in the Other Local Option Sales Tax Fund, \$1,145,602 in the Stormwater (Sewer) Fund, \$1,969,470 in the Paving Fund, and \$856,000 in the Integrated Waste Fund.

### Revenues

**Sources Total:** **\$274,486,331**

**General Property Taxes** **\$85,936,728 31.3%**

General Property Taxes or Ad Valorem taxes include taxes on Real and Personal Property, Motor Vehicle, Mobile Homes, Intangible Taxes, and all penalties, interest and FIFAs related to these taxes.

These taxes are based on the estimated state tax digest at millage rates ordained by Council. Currently a 2.0% increase is estimated with a 97% collection rate.

In FY03, a new fund was established for Economic Development. This fund is based on a 0.25 millage rate as approved by Council. The funding goes to an Economic Development Authority to promote growth in the City. In FY14, an additional millage of 0.16 mills was established for an Economic Development Reserve. In FY15, the millage rate for the reserve was increased by 0.09 mills to 0.25 mills for a total millage rate of 0.50 mills. Each year during budget deliberations, Council will decide whether to continue to appropriate monies for this fund.

**Franchise Fees** **\$17,260,000 6.3%**

This category also includes franchise fees. These revenues are sensitive to economic conditions and are projected based on historical trends and expected economic growth. Trends for franchise taxes have been trending downward and are projected to decrease from FY18 projections.

### **History of Columbus Consolidated Government's Millage**

The Millage Rate has remained relatively consistent since 1996. The Columbus Charter stipulates a 9-mill cap on "ordinary current expenses" which is the total of net general and urban millage and the transportation millage. The remaining millage rate covers Stormwater (Sewer), paving, the medical center, debt service, and beginning in FY03, economic development. In FY05, we reached the 9-mill cap in Urban Service District 1 and any further increase in this revenue will be due solely to growth of the digest.

**Sales and Use Taxes:** **\$71,228,167 25.9%**

A 1976 Local Option 1¢ Sales Tax is levied to keep the ad valorem tax as low as possible. A second, 2009 Other Local Option 1¢ Sales Tax, provides additional funding for Public Safety, as well as Infrastructure. The taxes are projected based on economic indicators. The State of Georgia limits local jurisdictions to one cent (1¢) for general purposes. The trend of growth of sales tax has cycled up and down for the last couple of years. Selective Sales and Use Taxes include beer, wine, liquor, the Alcohol Excise tax and Auto rental taxes. Sales tax has been projected with a slight increase based on current trends due to a visible rebound from the recent economic downturn.

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**Business and Other Taxes: \$27,650,000 10.1%**

Business and Other taxes is largely made up of Business Taxes such as the Insurance Premium Tax, and the Occupation Tax (i.e. taxes on the gross income of certain businesses). Other taxes in this category include penalties and interest on business and ad valorem taxes, and taxes on rental, advertising, and merchandising charges. It also includes FIFA's. This revenue is projected based on current indicators and tax rates set by Council.

**Licenses & Permits: \$2,592,000 0.9%**

This category is derived from business licenses, permits, and professional license fees. Permits include permits for a variety of activities including building construction, rezoning, pet ownership, burials, and mobile home registration.

Council sets the fees for these charges. Projections are based on historical trend analysis, economic indicators, and anticipated economic growth. Some of these fees and permits are sensitive to economic conditions and are remaining stable.

**Charges for Services: \$40,711,010 14.8%**

Service Charges include collections for government services, such as solid waste management fees, fees for use of public recreational facilities, emergency medical service fees and fees for the operation of the E-911 system, Court Fees, and commissions. Projections are based on rates set by Council, historical trends, and economic indicators. Overall, current projections include some fee adjustments proposed in the FY19 budget.

Commissions include the fees collected by the Tax Commissioner as well as the commissions paid on pay telephones. This revenue is projected based on historical trends and anticipated growth. Pay telephones have been phased out in our area, with the exception of the contractual agreements for the Jail and Muscogee County Prison. This should have a nominal impact on the total revenues in this category. Overall, commissions have remained relatively flat for the current fiscal year with only a nominal increase pay telephone commissions.

Cost allocation is now included in this category and was established in the FY 1993 Budget and reflects the levels of service provided by the general fund central administrative functions (such as accounting, purchasing) to other fund, grant, and authority activities.

**Fines & Forfeitures: \$4,425,000 1.6%**

This category consists primarily of fines and charges imposed by the various courts of Muscogee County. Council sets some of these charges while others are mandated by State. These are projected to increase nominally for FY19.

**Intergovernmental: \$6,212,449 2.3%**

This category consists of Federal, State and other local government agency reimbursements for funding of local and statewide programs. Trends have shown a steady decrease in state funding and federal funding, which is reflected in projections. Additionally, the circuit-wide court revenues for Public Defender is now included in this service category. So the overall category has increased.



The revenue for the cooperative funding of various Federal, State, and Local grant activities is located in a separate, unpublished, Multi-Governmental fund.

Additionally, there are two published funds that are listed with the operating funds, but not included in these numbers. The Community Development Block Grant (CDBG) and Workforce Innovation & Opportunity Act (WIOA) are separate grant programs that have different budget cycles because of federal regulations. An estimated budget is incorporated during the budget process, but will be adjusted through Council in the fall.

<b>Investment Income</b>	<b>\$702,000</b>	<b>0.3%</b>
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This category includes revenue from investment of City reserves. Revenues are based on projected rates of return on invested fund equity. Includes rents from City-owned property and sales of land, surplus equipment and various reports and databases. These revenues are projected based on fee schedules and current indicators.

Interest projections are based on fund balance available for investment and the anticipated projected interest rate levels, which are down sharply.

<b>Miscellaneous</b>	<b>\$3,244,417</b>	<b>1.2%</b>
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The Miscellaneous category includes one-time and often infrequent revenues not categorized elsewhere. Other revenues are included when they do not fit properly into other categories. These revenues are primarily in the General Fund.

<b>Transfer-in/ Fund Balance:</b>	<b>\$14,524,560</b>	<b>5.3%</b>
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<b>Transfer-in:</b>	<b>\$13,876,737</b>	<b>5.1%</b>
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Transfers-in account for operating interfund transfers between the various funds to provide funding assistance and matching funds for Federal and State grants. Also accounts for the transfers of funds allocated to the Capital Improvement Program and Hotel/Motel tax transfers. For FY19, the transfers-in include subsidies from the Other Local Option Sales Tax Fund for Emergency Telephone Fund and Debt Service Funds. It also includes the usual monies to Trade Center and Civic Center for Hotel-Motel Tax proceeds.

<b>Fund Balance:</b>	<b>\$647,823</b>	<b>0.2%</b>
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To balance the Trade Center, Transportation, and General Funds, the use of fund balance has been designated. The programmed usage of fund balance was based on anticipated fund balance for year-end FY18.

Schedule of Revenues: General Fund					
		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Taxes</b>					
	<b>General Property Taxes</b>				
4001	Real Property	\$ 29,480,166	\$ 34,790,478	\$ 36,679,658	5.43%
4002	Public Utility	\$ 33,822	\$ -	\$ -	N/A
4003	Timber	\$ 1,167	\$ -	\$ -	N/A
4005	Personal Property	\$ 5,071,259	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 3,212,995	\$ 3,130,000	\$ 2,950,549	-5.73%
4007	Mobile Homes	\$ 31,770	\$ -	\$ -	N/A
4009	Title Ad Valorem Tax	\$ -	\$ -	\$ -	N/A
4010	Alternative Ad Valorem Tax	\$ 86,861	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ 8,789	\$ -	\$ -	N/A
4015	Recording Intangibles	\$ 632,781	\$ 650,000	\$ 625,000	-3.85%
4016	Railroad Equipment Car Taxes	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 38,559,610</b>	<b>\$ 38,570,478</b>	<b>\$ 40,255,207</b>	<b>4.37%</b>
	<b>Franchise Fees</b>				
4020	Georgia Power	\$ 10,049,558	\$ 10,000,000	\$ 9,000,000	-10.00%
4021	Liberty Utilities/Atmos Energy	\$ 1,790,150	\$ 1,750,000	\$ 1,750,000	0.00%
4022	AT&T/Bell South Telephone	\$ 329,191	\$ 340,000	\$ 275,000	-19.12%
4023	Charter Communications	\$ 462,759	\$ 460,000	\$ 460,000	0.00%
4024	TCI/MediaCom Cable Services	\$ 781,210	\$ 780,000	\$ 740,000	-5.13%
4025	Knology/WOW Cable Services	\$ 1,026,247	\$ 1,050,000	\$ 1,000,000	-4.76%
4026	Diverse Power (Troup Electric)	\$ 208,331	\$ 205,000	\$ 205,000	0.00%
4027	Flint Electric	\$ 108,515	\$ 105,000	\$ 130,000	23.81%
4028	Columbus Water Works - 6%	\$ 3,694,864	\$ 3,350,000	\$ 3,650,000	8.96%
4029	AT&T Communication Rights	\$ 90,892	\$ 70,000	\$ 20,000	-71.43%
4030	Public Service Telephone	\$ 114	\$ -	\$ -	N/A
4032	Telephone Franchise Taxes	\$ 204,544	\$ 5,000	\$ 15,000	200.00%
4114	American Communication Svcs	\$ 18,395	\$ 12,000	\$ 15,000	25.00%
	<b>Subtotal</b>	<b>\$ 18,764,770</b>	<b>\$ 18,127,000</b>	<b>\$ 17,260,000</b>	<b>-4.78%</b>
	<b>General Sales &amp; Use Taxes</b>				
4040	Local Option Sales Tax	\$ 33,230,736	\$ 33,000,000	\$ 33,600,000	1.82%
	<b>Subtotal</b>	<b>\$ 33,230,736</b>	<b>\$ 33,000,000</b>	<b>\$ 33,600,000</b>	<b>1.82%</b>
	<b>Selective Sales and Use Taxes</b>				
4052	Beer Tax	\$ 1,666,693	\$ 1,700,000	\$ 1,700,000	0.00%
4053	Wine Tax	\$ 359,457	\$ 340,000	\$ 340,000	0.00%
4054	Liquor Tax	\$ 375,345	\$ 370,000	\$ 370,000	0.00%
4058	Auto Rental Tax	\$ 467,850	\$ 460,000	\$ 460,000	0.00%
4059	3% Alcohol Excise Tax	\$ 374,942	\$ 350,000	\$ 360,000	2.86%
	<b>Subtotal</b>	<b>\$ 3,244,287</b>	<b>\$ 3,220,000</b>	<b>\$ 3,230,000</b>	<b>0.31%</b>
	<b>Business Taxes</b>				
4100	Occupation Tax	\$ 16,480,094	\$ 14,700,000	\$ 14,900,000	1.36%
4110	Insurance Premium Tax	\$ 11,892,701	\$ 11,850,000	\$ 12,600,000	6.33%
	<b>Subtotal</b>	<b>\$ 28,372,795</b>	<b>\$ 26,550,000</b>	<b>\$ 27,500,000</b>	<b>3.58%</b>



		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
	<b>Other Taxes</b>				
4140	Other Taxes	\$ 71,603	\$ 60,000	\$ 150,000	150.00%
	<b>Subtotal</b>	<b>\$ 71,603</b>	<b>\$ 60,000</b>	<b>\$ 150,000</b>	<b>150.00%</b>
	<b>Penalties and Interest on Delinquent Taxes</b>				
4150	Penalties & Interest - Ad Valorem	\$ 57,078	\$ 650,000	\$ 450,000	-30.77%
4151	Penalties & Interest - Autos	\$ 47,474	\$ 50,000	\$ 50,000	0.00%
4154	FIFA's	\$ 21,097	\$ 25,000	\$ 32,000	28.00%
	<b>Subtotal</b>	<b>\$ 125,649</b>	<b>\$ 725,000</b>	<b>\$ 532,000</b>	<b>-26.62%</b>
<b>Subtotal Taxes</b>		<b>\$ 122,369,450</b>	<b>\$ 120,252,478</b>	<b>\$ 122,527,207</b>	<b>1.89%</b>
	<b>Licenses &amp; Permits</b>				
	<b>Regulatory Fees</b>				
4200	Beer License	\$ 112,900	\$ 110,000	\$ 110,000	0.00%
4201	Wine License	\$ 53,900	\$ 50,000	\$ 50,000	0.00%
4202	Liquor License	\$ 618,502	\$ 585,000	\$ 600,000	2.56%
4204	Alcohol Application ID Permits	\$ 36,730	\$ 45,000	\$ 40,000	-11.11%
4210	Insurance License	\$ 104,973	\$ 92,000	\$ 92,000	0.00%
	<b>Subtotal</b>	<b>\$ 927,005</b>	<b>\$ 882,000</b>	<b>\$ 892,000</b>	<b>1.13%</b>
	<b>Non-Business Licenses &amp; Permits</b>				
4250	Animal Permits	\$ 146,840	\$ 140,000	\$ 140,000	0.00%
4251	Building Permits/ Construction	\$ 1,017,738	\$ 900,000	\$ 1,200,000	33.33%
4252	Certificates of Occupancy	\$ 41,760	\$ 40,000	\$ 55,000	37.50%
4253	Zoning Permission Permits	\$ 1,938	\$ -	\$ -	N/A
4255	Judge of Probate - Licenses	\$ 147,517	\$ 140,000	\$ 140,000	0.00%
4256	Burial Permits	\$ 61,215	\$ 40,000	\$ 50,000	25.00%
4257	Mobile Home Registration Permits	\$ 4,739	\$ 5,000	\$ 5,000	0.00%
4259	Hazardous Material Permits	\$ 16,950	\$ 10,000	\$ 10,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,438,697</b>	<b>\$ 1,275,000</b>	<b>\$ 1,600,000</b>	<b>25.49%</b>
	<b>Penalties and Interest on Delinquent Licenses and Permits</b>				
4271	Penalties - Tag Fees	\$ 114,785	\$ 100,000	\$ 100,000	0.00%
	<b>Subtotal</b>	<b>\$ 114,785</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>Subtotal Licenses and Permits</b>		<b>\$ 2,480,487</b>	<b>\$ 2,257,000</b>	<b>\$ 2,592,000</b>	<b>14.84%</b>
	<b>Charges for Services</b>				
	<b>Court Fees</b>				
4430	Municipal Ct. Fees	\$ 3,724	\$ 25,000	\$ 2,500	-90.00%
4431	Recorder's Ct. Fees	\$ 25	\$ -	\$ -	N/A
4432	Magistrate Ct. Fees	\$ 126,028	\$ 120,000	\$ 120,000	0.00%
4433	Superior Ct. Fees	\$ 265,474	\$ 255,000	\$ 255,000	0.00%
4434	Superior Ct. Fees	\$ 49,602	\$ 45,000	\$ 45,000	0.00%
4435	Probate Ct. Misc. fees	\$ 66,730	\$ 60,000	\$ 60,000	0.00%

## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
4436	Probate Court Estates	\$ 195,581	\$ 190,000	\$ 190,000	0.00%
4437	Adult Probation Service Charges	\$ -	\$ -	\$ -	N/A
4438	Recorder's Ct Administrative Fees	\$ 102,330	\$ 110,000	\$ 100,000	-9.09%
4439	Juvenile Court - Fees	\$ -	\$ -	\$ -	N/A
4440	D.U.I Photo Fees	\$ -	\$ -	\$ -	N/A
4443	Public Defenders Recovery	\$ 750	\$ -	\$ -	N/A
4448	Recordings	\$ 361,762	\$ 360,000	\$ 350,000	-2.78%
4449	Real Estate Transfer Fees	\$ 538,483	\$ 500,000	\$ 525,000	5.00%
4466	Circuitwide Public Juvenile Court	\$ -	\$ -	\$ -	N/A
4467	Non-compliance Fees - Juv Drug Ct	\$ 1,234	\$ 2,000	\$ 2,000	0.00%
4471	Verification Fees	\$ 6,435	\$ 7,000	\$ 7,000	0.00%
4472	Council Variance Fees	\$ -	\$ -	\$ -	N/A
4473	Subdivision Plat Fees	\$ 19,378	\$ 15,000	\$ 15,000	0.00%
4474	Zoning Fees	\$ 34,250	\$ 20,000	\$ 30,000	50.00%
4483	Traffic Fines	\$ 8,338	\$ -	\$ -	N/A
4492	Restitution - Juvenile Court	\$ -	\$ -	\$ -	N/A
4493	Drug Court Lab Fees	\$ 24,000	\$ 12,000	\$ 12,000	0.00%
4494	Adult Drug Court Admin Fees	\$ 8,278	\$ -	\$ -	N/A
4496	Indigent Defense Fee	\$ 9,408	\$ 10,000	\$ 10,000	0.00%
4497	BHAR Review Fees	\$ 3,586	\$ 2,000	\$ 2,000	0.00%
4537	Juvenile Court Supervisory Fees	\$ 14,281	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,839,674</b>	<b>\$ 1,748,000</b>	<b>\$ 1,740,500</b>	<b>-0.43%</b>
	<b>Cost Allocation</b>				
4461	Cost Allocation	\$ 2,929,845	\$ 2,978,811	\$ 2,808,792	-5.71%
	<b>Subtotal</b>	<b>\$ 2,929,845</b>	<b>\$ 2,978,811</b>	<b>\$ 2,808,792</b>	<b>-5.71%</b>
	<b>Other Charges for Services</b>				
4450	Auto Tag Fees	\$ 194,653	\$ 200,000	\$ 180,000	-10.00%
4452	Auto Tag Postage Fees	\$ 55,494	\$ 45,000	\$ 40,000	-11.11%
4455	Damage to City Property	\$ 3,372	\$ -	\$ -	N/A
4459	Data Processing Services	\$ 1,777	\$ -	\$ -	N/A
4465	Insurance Fee	\$ 65,275	\$ 60,000	\$ 60,000	0.00%
4501	Police False Alarm Fees	\$ 4,850	\$ 4,500	\$ 4,500	0.00%
4502	Fire False Alarm Fees	\$ 10,250	\$ -	\$ 10,000	N/A
4520	Paramedic Program	\$ 36,045	\$ -	\$ -	N/A
4505	HazMat Clean up Fees	\$ -	\$ -	\$ -	N/A
4506	Emergency Ambulance Svc	\$ 2,602,082	\$ 2,929,000	\$ 2,700,000	-7.82%
4508	EMS Special Events	\$ -	\$ -	\$ -	N/A
4512	Jail Fees	\$ 30,405	\$ 10,000	\$ 10,000	0.00%
4513	Alarm Registration	\$ 960	\$ 1,500	\$ 1,500	0.00%
4515	MCP Inmate Subsidy	\$ 3,822,000	\$ 3,700,000	\$ 3,750,000	1.35%
4516	MCP Inmate Release	\$ 15,749	\$ 15,000	\$ 15,000	0.00%
4517	Jail Medical Reimbursement	\$ 6,194	\$ -	\$ -	N/A
4518	Coroner's Transport	\$ 430	\$ -	\$ -	N/A
4530	Sheriff Fees	\$ 866,548	\$ 900,000	\$ 850,000	-5.56%
4531	Qualifying Fee	\$ 21,789	\$ -	\$ -	N/A
4569	Public Parking	\$ -	\$ -	\$ 10,000	N/A
4570	Spay/Neuter Voucher Fees	\$ 3,559	\$ 3,500	\$ 3,500	0.00%
4571	Pound Fees	\$ 62,375	\$ 50,000	\$ 50,000	0.00%
4572	Animal - biomed	\$ 152	\$ -	\$ -	N/A
4582	Sale of Merchandise	\$ 11,416	\$ 70,000	\$ 10,000	-85.71%
	<b>Subtotal</b>	<b>\$ 7,815,374</b>	<b>\$ 7,988,500</b>	<b>\$ 7,694,500</b>	<b>-3.68%</b>



## General Fund

## Financial Summary

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
	<b>Operations</b>				
4558	Recycling Fees	\$ 83,578	\$ 10,000	\$ 5,000	-50.00%
4559	Sale of Recycled Materials	\$ 262	\$ -	\$ -	N/A
4591	Lot Cleaning/Maintenance Fees	\$ 38,016	\$ 80,000	\$ 80,000	0.00%
4594	Ordained Bldg Demolition	\$ 54,082	\$ -	\$ -	N/A
4595	Street Assessmt/Demolition Interest	\$ 22,102	\$ -	\$ -	N/A
4610	Bad Check Fees	\$ 3,248	\$ 4,000	\$ 2,000	-50.00%
4611	Credit Card Service Fees	\$ 3,299	\$ 3,000	\$ 3,000	0.00%
4620	Fuel Surcharge	\$ 37,598	\$ 30,000	\$ 30,000	0.00%
	<b>Subtotal</b>	<b>\$ 242,184</b>	<b>\$ 127,000</b>	<b>\$ 120,000</b>	<b>-5.51%</b>
	<b>Culture and Recreation</b>				
4654	Memorial Stadium	\$ 6,200	\$ 6,000	\$ 6,000	0.00%
4655	Golden Park	\$ 10,850	\$ 10,000	\$ 5,000	-50.00%
4658	Tennis Fees	\$ 160,586	\$ 160,000	\$ 150,000	-6.25%
4659	Swimming Pools	\$ 54,935	\$ 70,000	\$ 60,000	-14.29%
4660	Concessions	\$ 16,517	\$ 18,000	\$ 18,000	0.00%
4661	Concessions - Memorial Stadium	\$ 9,988	\$ 5,000	\$ 5,000	0.00%
4664	Pool Concessions	\$ 28,754	\$ 35,000	\$ 30,000	-14.29%
4665	Facilities Rental	\$ 65	\$ -	\$ -	N/A
4666	Facilities Rental Promenade	\$ 28,489	\$ 12,000	\$ 15,000	25.00%
4667	Facilities Rental - Community Center	\$ 38,121	\$ 35,000	\$ 35,000	0.00%
4668	Facilities Rental - Rugby	\$ 400	\$ 400	\$ 400	0.00%
4669	Facilities Rental - Lk Oliver Marina	\$ -	\$ -	\$ -	N/A
4671	After School Program	\$ 1,063,179	\$ 1,400,000	\$ 1,400,000	0.00%
4674	Youth Program Fees	\$ 6,185	\$ 6,000	\$ 6,000	0.00%
4675	Therapeutics	\$ 3,866	\$ 4,000	\$ 4,000	0.00%
4676	Cultural Arts	\$ 45,610	\$ 40,000	\$ 40,000	0.00%
4677	Senior Citizens	\$ 6,814	\$ 6,000	\$ 6,000	0.00%
4678	Athletic Program Fees	\$ 90,708	\$ 80,000	\$ 80,000	0.00%
4680	South Commons Softball Complex	\$ 26,834	\$ 25,000	\$ 5,000	-80.00%
4681	Fee Based Program	\$ 10,421	\$ -	\$ -	N/A
4682	Marina Concessions	\$ 93,447	\$ 80,000	\$ 85,000	6.25%
4683	Marina Fees	\$ 37,427	\$ 25,000	\$ 25,000	0.00%
4684	South Commons Concessions	\$ 15,728	\$ 10,000	\$ 10,000	0.00%
4685	Vending Machines	\$ 9,026	\$ 7,000	\$ 7,000	0.00%
4686	Aquatics Center - Gate	\$ 81,904	\$ 80,000	\$ 80,000	0.00%
4687	Aquatics Center - Concessions	\$ 11,379	\$ 9,000	\$ 9,000	0.00%
4688	Aquatics Center - Rentals	\$ 86,220	\$ 75,000	\$ 75,000	0.00%
4689	Aquatics Center - Program Fees	\$ 13,734	\$ 50,000	\$ 15,000	-70.00%
4690	Aquatics Center - Sale of Merchandise	\$ 1,690	\$ 1,000	\$ 1,500	50.00%
4691	White Water	\$ 40,196	\$ 40,000	\$ 40,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,999,274</b>	<b>\$ 2,289,400</b>	<b>\$ 2,212,900</b>	<b>-3.34%</b>

## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
	<b>Commissions</b>				
4532	Tax Commissions	\$ 2,559,202	\$ 2,500,000	\$ 2,500,000	0.00%
4533	School Tax - Auto Commissions	\$ 236,158	\$ 240,000	\$ 240,000	0.00%
4534	State (Georgia) Commissions	\$ (124)	\$ -	\$ -	N/A
4536	BID Commissions	\$ 14,504	\$ 14,000	\$ 14,000	0.00%
4538	Title Ad Valorem Tax Fees	\$ 164,539	\$ 150,000	\$ 150,000	0.00%
4815	Pay Phone - Jail	\$ 197,010	\$ 200,000	\$ 200,000	0.00%
4816	Pay Phone - MCP	\$ 238,494	\$ 150,000	\$ 175,000	16.67%
	<b>Subtotal</b>	<b>\$ 3,409,784</b>	<b>\$ 3,254,000</b>	<b>\$ 3,279,000</b>	<b>0.77%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 18,236,135</b>	<b>\$ 18,385,711</b>	<b>\$ 17,855,692</b>	<b>-2.88%</b>
	<b>Fines &amp; Forfeitures</b>				
4740	Recorders Court	\$ 3,007,547	\$ 3,100,000	\$ 3,000,000	-3.23%
4741	Juvenile Court - Fines	\$ -	\$ -	\$ -	N/A
4743	Environmental Court Fines	\$ 61,599	\$ 60,000	\$ 35,000	-41.67%
4746	Other Fines/Forfeitures	\$ 1,625	\$ -	\$ -	N/A
4752	Parking Tickets	\$ -	\$ -	\$ 250,000	N/A
4753	Recorder's Ct Musc Co Surcharge	\$ 125,553	\$ 125,000	\$ 120,000	-4.00%
4754	Superior Ct Musc Co Surcharge	\$ 6,490	\$ 5,000	\$ 1,000	-80.00%
4755	State Ct Muscogee Co Surcharge	\$ 22,133	\$ 20,000	\$ 20,000	0.00%
4756	Municipal Ct Musc Co Surcharge	\$ 1,979	\$ 2,000	\$ 1,000	-50.00%
4757	Harris County Surcharge	\$ 43,412	\$ 35,000	\$ 35,000	0.00%
4758	Talbot County Surcharge	\$ 8,655	\$ 7,000	\$ 7,000	0.00%
4759	Marion County Surcharge	\$ 5,378	\$ 6,000	\$ 6,000	0.00%
4760	Chattahoochee County Surcharge	\$ 4,858	\$ 5,000	\$ 5,000	0.00%
4761	Taylor County Surcharge	\$ 20,931	\$ 20,000	\$ 20,000	0.00%
4762	Superior Ct - Fines & Forfeitures	\$ 138,274	\$ 130,000	\$ 130,000	0.00%
4763	Municipal Ct - Fines & Forfeitures	\$ 248,567	\$ 200,000	\$ 245,000	22.50%
4764	State Ct - Fines & Forfeitures	\$ 530,109	\$ 500,000	\$ 550,000	10.00%
4767	Crime Victims/Adult Probation	\$ -	\$ -	\$ -	N/A
4769	Magistrate Court - Fines	\$ -	\$ -	\$ -	N/A
	<b>Subtotal Fines and Forfeitures</b>	<b>\$ 4,227,112</b>	<b>\$ 4,215,000</b>	<b>\$ 4,425,000</b>	<b>4.98%</b>
	<b>Intergovernmental</b>				
	<b>Federal Government</b>				
4315	Dept of Justice	\$ -	\$ -	\$ -	N/A
4313	Federal Revenue SWAT	\$ -	\$ -	\$ -	N/A
4314	Social Security Administration Fee	\$ 50,800	\$ 50,000	\$ 50,000	0.00%
4343	Emergency Management Assistance	\$ 57,466	\$ 56,966	\$ 32,171	-43.53%
	<b>Subtotal</b>	<b>\$ 108,266</b>	<b>\$ 106,966</b>	<b>\$ 82,171</b>	<b>-23.18%</b>
	<b>State Government</b>				
4359	Misc. State Revenue	\$ 2,491	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 2,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Local Governments</b>				
4400	Payment in Lieu of Taxes	\$ 49,787	\$ 50,000	\$ 50,000	0.00%
4402	Administration Off. Court	\$ 245,049	\$ 223,750	\$ 175,000	-21.79%
4414	Harris County	\$ 114,000	\$ 131,929	\$ 133,131	0.91%



## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
4423	Muscogee County School District	\$ -	\$ -	\$ -	N/A
4424	Misc Intergovernmental Revenue	\$ 75,737	\$ -	\$ -	N/A
4426	Talbot County	\$ 12,220	\$ 15,770	\$ 15,728	-0.27%
4427	Marion County	\$ 12,193	\$ 16,973	\$ 17,038	0.38%
4428	Chattahoochee County	\$ 5,125	\$ 11,642	\$ 11,334	-2.65%
4429	Taylor County	\$ 15,568	\$ 20,163	\$ 20,628	2.31%
	<b>Subtotal</b>	<b>\$ 529,679</b>	<b>\$ 470,227</b>	<b>\$ 422,859</b>	<b>-10.07%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 640,436</b>	<b>\$ 577,193</b>	<b>\$ 505,030</b>	<b>-12.50%</b>
	<b>Miscellaneous</b>				
	<b>Other Miscellaneous Revenues</b>				
4821	DETOX - Major Building Repairs	\$ 18,396	\$ 16,000	\$ 16,000	0.00%
4822	DETOX - Insurance	\$ 640	\$ 800	\$ 800	0.00%
4851	Damage to City Property	\$ 65,061	\$ -	\$ -	N/A
4824	Restitution	\$ -	\$ -	\$ -	N/A
4826	Special Event Permits	\$ -	\$ -	\$ 5,000	N/A
4837	Miscellaneous Revenue	\$ 169,808	\$ 101,614	\$ 205,000	101.74%
4840	Rebates	\$ 9,275	\$ -	\$ -	N/A
4842	Vendors Comp Sales Tax	\$ 2,250	\$ -	\$ -	N/A
4843	Naval Museum Reimb	\$ -	\$ -	\$ -	N/A
4844	Refund Building Maintenance - Retardation Center	\$ 21,693	\$ 23,631	\$ 23,631	0.00%
4848	Fuel	\$ 24,399	\$ 20,000	\$ 25,000	25.00%
	<b>Subtotal</b>	<b>\$ 311,520</b>	<b>\$ 162,045</b>	<b>\$ 275,431</b>	<b>69.97%</b>
	<b>Reimbursement for Damaged Property</b>				
4376	Disaster Relief	\$ -	\$ -	\$ -	N/A
4744	Tree Replacement Fines	\$ 700	\$ -	\$ -	N/A
4852	Repairs to City Vehicles	\$ 439	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 97,321	\$ -	\$ -	N/A
4854	Damage/Lost Equipment	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 98,460</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Rents and Royalties</b>				
4861	Police/Unclaimed Property	\$ -	\$ -	\$ -	N/A
4862	Salvage - Sales	\$ 1,788	\$ -	\$ -	N/A
4867	Engineering Docs - Sales	\$ 3,446	\$ 3,000	\$ 3,000	0.00%
4869	Police Reports - Sales	\$ 178,021	\$ 170,000	\$ 218,000	28.24%
4870	Fire Department Reports - Sales	\$ 46,443	\$ 50,000	\$ 50,000	0.00%
4871	Voter Lists	\$ 245	\$ -	\$ -	N/A
4873	Legacy Terrace Rent	\$ 102,593	\$ 90,000	\$ 100,000	11.11%
4877	City Property - Rentals	\$ 13,275	\$ 10,000	\$ 10,000	0.00%
4878	Rental/Lease	\$ 140,571	\$ 135,000	\$ 163,400	21.04%
4879	Planning & Dev. Documents - Sales	\$ 2,083	\$ 1,500	\$ 1,500	0.00%
4881	Coroner Reports - Sales	\$ 30	\$ -	\$ -	N/A
4884	Signage Sale	\$ 3,000	\$ 1,500	\$ 3,000	100.00%
4885	Sale of Tax Comm Reports	\$ 5,500	\$ -	\$ -	N/A
4888	Sale of Electricity - Charging Stations	\$ 228	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 497,223</b>	<b>\$ 461,000</b>	<b>\$ 548,900</b>	<b>19.07%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 907,204</b>	<b>\$ 623,045</b>	<b>\$ 824,331</b>	<b>32.31%</b>

## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Contributions</b>					
4802	Donations	\$ 132,678	\$ -	\$ -	N/A
<b>Subtotal Contributions</b>		<b>\$ 132,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Investment Income</b>					
4772	Gain/Loss on Investment	\$ (380,559)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 484,143	\$ 280,000	\$ 250,000	-10.71%
<b>Subtotal Investment Income</b>		<b>\$ 103,584</b>	<b>\$ 280,000</b>	<b>\$ 250,000</b>	<b>-10.71%</b>
<b>Other Financing Sources</b>					
<b>Proceeds of General Fixed Asset Dispositions</b>					
4906	Property Sales	\$ 817	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ 179,150	\$ -	\$ -	N/A
<b>Subtotal</b>		<b>\$ 179,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfer In</b>					
4947	Transfer In Penalty Assessment Act	\$ 500,000	\$ 1,000,000	\$ 1,200,000	20.00%
4950	Transfer In General Fund CIP	\$ -	\$ -	\$ 350,000	N/A
4963	Transfer In Pension Fund	\$ -	\$ 75,000	\$ 75,000	0.00%
4998	Transfer In Other LOST	\$ -	\$ -	\$ -	N/A
<b>Subtotal</b>		<b>\$ 500,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,625,000</b>	<b>51.16%</b>
<b>Subtotal Other Financing Sources</b>		<b>\$ 679,967</b>	<b>\$ 1,075,000</b>	<b>\$ 1,625,000</b>	<b>51.16%</b>
	Use of Fund Balance		\$ 33,802	\$ 540,298	1498.42%
<b>Total Revenues</b>		<b>\$ 149,777,052</b>	<b>\$ 147,699,229</b>	<b>\$ 151,144,558</b>	<b>2.33%</b>



Schedule of Expenditures: General Fund					
		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>100</b>	<b>City Council</b>				
1000	City Council	\$ 314,983	\$ 315,893	\$ 331,382	4.90%
2000	Clerk of Council	\$ 214,438	\$ 222,884	\$ 229,645	3.03%
	<b>Subtotal</b>	<b>\$ 529,421</b>	<b>\$ 538,777</b>	<b>\$ 561,027</b>	<b>4.13%</b>
<b>110</b>	<b>Mayor</b>				
1000	Mayor's Office	\$ 313,210	\$ 288,649	\$ 292,624	1.38%
2600	Internal Auditor	\$ 171,987	\$ 193,133	\$ 197,477	2.25%
	<b>Subtotal</b>	<b>\$ 485,197</b>	<b>\$ 481,782</b>	<b>\$ 490,101</b>	<b>1.73%</b>
<b>120</b>	<b>City Attorney</b>				
1000	City Attorney	\$ 382,184	\$ 382,748	\$ 391,094	2.18%
2100	Litigation	\$ 1,992,241	\$ 325,000	\$ 325,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,374,425</b>	<b>\$ 707,748</b>	<b>\$ 716,094</b>	<b>1.18%</b>
<b>130</b>	<b>City Manager</b>				
1000	City Manager	\$ 717,704	\$ 729,166	\$ 749,728	2.82%
2500	Mail Room	\$ 65,078	\$ 70,178	\$ 71,143	1.38%
2550	Print Shop	\$ 192,651	\$ 197,758	\$ 201,763	2.03%
2600	Public Information Agency	\$ 82,992	\$ 87,139	\$ 122,187	40.22%
2850	Citizen's Service Center	\$ 386,913	\$ 394,719	\$ 367,105	-7.00%
	<b>Subtotal</b>	<b>\$ 1,445,338</b>	<b>\$ 1,478,960</b>	<b>\$ 1,511,926</b>	<b>2.23%</b>
<b>200</b>	<b>Finance</b>				
1000	Finance Director	\$ 289,171	\$ 286,676	\$ 295,631	3.12%
2100	Accounting	\$ 478,007	\$ 478,885	\$ 489,165	2.15%
2200	Occ Tax/Revenue Collections	\$ 601,320	\$ 639,240	\$ 651,619	1.94%
2900	Financial Planning	\$ 119,845	\$ 263,448	\$ 268,990	2.10%
2950	Purchasing Division	\$ 382,388	\$ 383,902	\$ 391,944	2.09%
2980	Cash Management	\$ 220,051	\$ 215,932	\$ 218,532	1.20%
	<b>Subtotal</b>	<b>\$ 2,090,782</b>	<b>\$ 2,268,083</b>	<b>\$ 2,315,881</b>	<b>2.11%</b>
<b>210</b>	<b>Information Technology</b>				
1000	Information Technology	\$ 4,647,647	\$ 5,112,483	\$ 5,387,029	5.37%
2000	Information Technology - GIS	\$ 240,689	\$ 249,974	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 4,888,336</b>	<b>\$ 5,362,457</b>	<b>\$ 5,387,029</b>	<b>0.46%</b>
<b>220</b>	<b>Human Resources</b>				
1000	Human Resources	\$ 822,598	\$ 821,158	\$ 842,894	2.65%
2100	Employee Benefits	\$ 1,290,505	\$ 1,294,219	\$ 1,214,144	-6.19%
	<b>Subtotal</b>	<b>\$ 2,113,103</b>	<b>\$ 2,115,377</b>	<b>\$ 2,057,038</b>	<b>-2.76%</b>

## General Fund

## Financial Summary

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
<b>240</b>	<b>Inspections &amp; Code Enforcement</b>				
2200	Inspections & Code Enforcement	\$ 1,506,169	\$ 1,466,989	\$ 1,471,274	0.29%
2400	Special Enforcement	\$ -	\$ -	\$ 490,737	N/A
	<b>Subtotal</b>	<b>\$ 1,506,169</b>	<b>\$ 1,466,989</b>	<b>\$ 1,962,011</b>	<b>33.74%</b>
<b>242</b>	<b>Planning</b>				
1000	Planning	\$ 268,386	\$ 271,450	\$ 276,153	1.73%
	<b>Subtotal</b>	<b>\$ 268,386</b>	<b>\$ 271,450</b>	<b>\$ 276,153</b>	<b>1.73%</b>
<b>245</b>	<b>Community Reinvestment</b>				
2400	Real Estate	\$ 152,007	\$ 139,810	\$ 141,802	1.42%
	<b>Subtotal</b>	<b>\$ 152,007</b>	<b>\$ 139,810</b>	<b>\$ 141,802</b>	<b>1.42%</b>
<b>250</b>	<b>Engineering</b>				
2100	Traffic Engineering	\$ 1,153,137	\$ 1,230,125	\$ 1,390,917	13.07%
3110	Radio Communications	\$ 387,455	\$ 365,160	\$ 365,160	0.00%
	<b>Subtotal</b>	<b>\$ 1,540,592</b>	<b>\$ 1,595,285</b>	<b>\$ 1,756,077</b>	<b>10.08%</b>
<b>260</b>	<b>Public Works</b>				
1000	Public Works	\$ 322,639	\$ 306,999	\$ 312,264	1.71%
2300	Fleet Management	\$ 1,949,304	\$ 2,027,515	\$ 2,046,245	0.92%
2400	Special Enforcement	\$ 1,384,550	\$ 1,392,279	\$ 935,035	-32.84%
2600	Cemeteries	\$ 272,873	\$ 253,141	\$ 337,353	33.27%
2700	Facilities Maintenance	\$ 2,969,021	\$ 3,101,310	\$ 3,155,934	1.76%
3710	Other Maintenance/Repairs	\$ 1,063,647	\$ 1,069,267	\$ 1,069,267	0.00%
	<b>Subtotal</b>	<b>\$ 7,962,034</b>	<b>\$ 8,150,511</b>	<b>\$ 7,856,098</b>	<b>-3.61%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>				
1000	Parks And Recreation	\$ 454,300	\$ 440,816	\$ 448,822	1.82%
2100	Parks Services	\$ 4,317,579	\$ 4,293,136	\$ 4,314,399	0.50%
2400	Recreation Services	\$ 1,429,485	\$ 1,242,673	\$ 1,253,311	0.86%
3220	Golden Park	\$ 78,516	\$ 92,800	\$ 92,800	0.00%
3230	Memorial Stadium	\$ 49,634	\$ 59,933	\$ 68,033	13.52%
3410	Athletics	\$ 327,237	\$ 288,147	\$ 346,107	20.11%
3505	Community Schools Operations	\$ 1,535,599	\$ 1,400,000	\$ 1,366,745	-2.38%
4048	Cooper Creek Tennis Center	\$ 368,029	\$ 398,270	\$ 383,664	-3.67%
4049	Lake Oliver Marina	\$ 182,796	\$ 175,609	\$ 186,651	6.29%
4413	Aquatics	\$ 664,379	\$ 741,664	\$ 545,040	-26.51%
4414	Aquatics Center	\$ 581,534	\$ 1,004,540	\$ 985,964	-1.85%
4433	Therapeutics	\$ 96,171	\$ 77,581	\$ 103,954	33.99%
4434	Pottery Shop	\$ 165,352	\$ 166,165	\$ 152,388	-8.29%
4435	Senior Citizen's Center	\$ 363,229	\$ 327,238	\$ 345,237	5.50%
	<b>Subtotal</b>	<b>\$ 10,613,840</b>	<b>\$ 10,708,572</b>	<b>\$ 10,593,115</b>	<b>-1.08%</b>



## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>280</b>	<b>Cooperative Extension</b>				
1000	Cooperative Extension	\$ 125,085	\$ 137,865	\$ 137,865	0.00%
	<b>Subtotal</b>	<b>\$ 125,085</b>	<b>\$ 137,865</b>	<b>\$ 137,865</b>	<b>0.00%</b>
<b>290</b>	<b>Boards and Commissions</b>				
1000	Tax Assessor	\$ 1,961,578	\$ 1,357,284	\$ 1,424,446	4.95%
2000	Elections & Registration	\$ 813,511	\$ 650,503	\$ 691,258	6.27%
	<b>Subtotal</b>	<b>\$ 2,775,089</b>	<b>\$ 2,007,787</b>	<b>\$ 2,115,704</b>	<b>5.37%</b>
<b>400</b>	<b>Police</b>				
1000	Chief of Police	\$ 1,057,701	\$ 1,045,685	\$ 1,049,219	0.34%
2100	Intelligence/Vice	\$ 1,236,723	\$ 1,462,478	\$ 1,448,446	-0.96%
2200	Support Services	\$ 2,784,351	\$ 2,795,887	\$ 2,745,106	-1.82%
2300	Field Operations	\$ 10,634,087	\$ 10,808,252	\$ 11,288,584	4.44%
2400	Office of Professional Standards	\$ 448,365	\$ 462,148	\$ 545,382	18.01%
2500	Metro Drug Task Force	\$ 144,241	\$ 190,437	\$ 192,018	0.83%
2700	Special Operations Account	\$ 48,203	\$ 33,500	\$ 33,500	0.00%
2800	Administrative Services	\$ 1,415,844	\$ 1,500,126	\$ 1,495,939	-0.28%
3230	Motor Transport	\$ 1,565,247	\$ 1,349,500	\$ 1,349,500	0.00%
3320	Investigative Services	\$ 6,254,429	\$ 6,324,100	\$ 6,357,518	0.53%
	<b>Subtotal</b>	<b>\$ 25,589,191</b>	<b>\$ 25,972,113</b>	<b>\$ 26,505,212</b>	<b>2.05%</b>
<b>410</b>	<b>Fire &amp; EMS</b>				
1000	Chief of Fire & EMS	\$ 425,704	\$ 415,963	\$ 423,369	1.78%
2100	Operations	\$ 21,223,834	\$ 20,998,975	\$ 21,176,215	0.84%
2600	Special Operations	\$ 1,089,135	\$ 1,072,607	\$ 1,085,442	1.20%
2800	Administrative Services	\$ 815,549	\$ 809,104	\$ 823,593	1.79%
2900	Emergency Management	\$ 175,157	\$ 184,559	\$ 185,838	0.69%
3610	Logistics/Support	\$ 605,747	\$ 618,283	\$ 623,208	0.80%
	<b>Subtotal</b>	<b>\$ 24,335,126</b>	<b>\$ 24,099,491</b>	<b>\$ 24,317,665</b>	<b>0.91%</b>
<b>420</b>	<b>Muscogee County Prison</b>				
1000	Muscogee County Prison	\$ 7,792,730	\$ 7,892,759	\$ 7,931,926	0.50%
	<b>Subtotal</b>	<b>\$ 7,792,730</b>	<b>\$ 7,892,759</b>	<b>\$ 7,931,926</b>	<b>0.50%</b>
<b>450</b>	<b>Homeland Security</b>				
1000	Homeland Security	\$ 9,619	\$ 18,322	\$ 18,322	0.00%
	<b>Subtotal</b>	<b>\$ 9,619</b>	<b>\$ 18,322</b>	<b>\$ 18,322</b>	<b>0.00%</b>
<b>500</b>	<b>Superior Court</b>				
1000	Chief Judge - Superior Court	\$ 295,332	\$ 305,167	\$ 302,154	-0.99%
2000	District Attorney	\$ 2,170,291	\$ 2,325,885	\$ 2,350,539	1.06%
2100	Adult Probation	\$ 110,345	\$ 127,487	\$ -	-100.00%

## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
2110	Juvenile Court	\$ 620,146	\$ 668,334	\$ 678,775	1.56%
2125	Circuit Wide Juvenile Court	\$ 292,093	\$ 325,647	\$ 341,842	4.97%
2140	Jury Manager	\$ 442,077	\$ 447,575	\$ 470,074	5.03%
2150	Judge Mullins	\$ 198,460	\$ 204,009	\$ 207,083	1.51%
2160	Judge Rumer	\$ 140,459	\$ 145,390	\$ 147,431	1.40%
2170	Judge Smith	\$ 145,104	\$ 142,522	\$ 144,563	1.43%
2180	Judge Peters	\$ 143,244	\$ 142,973	\$ 149,997	4.91%
2190	Judge Jordan	\$ 214,494	\$ 207,476	\$ 147,789	-28.77%
2195	Judge Gottfried	\$ 136,271	\$ 142,973	\$ 208,180	45.61%
2200	Victim Witness Program	\$ 173,562	\$ 186,243	\$ 189,812	1.92%
3000	Clerk of Superior Court	\$ 1,897,056	\$ 1,896,450	\$ 2,109,594	11.24%
3310	Board of Equalization	\$ 78,734	\$ 86,761	\$ 99,807	15.04%
	<b>Subtotal</b>	<b>\$ 7,057,668</b>	<b>\$ 7,354,892</b>	<b>\$ 7,547,640</b>	<b>2.62%</b>
<b>510</b>	<b>State Court</b>				
1000	State Court Judges	\$ 586,374	\$ 591,741	\$ 602,440	1.81%
2000	State Court Solicitor	\$ 1,068,011	\$ 1,084,414	\$ 1,106,284	2.02%
	<b>Subtotal</b>	<b>\$ 1,654,385</b>	<b>\$ 1,676,155</b>	<b>\$ 1,708,724</b>	<b>1.94%</b>
<b>520</b>	<b>Public Defender</b>				
1000	Public Defender	\$ 1,552,513	\$ 1,772,952	\$ 1,792,827	1.12%
2000	Muscogee County Public Defender	\$ 242,831	\$ 164,250	\$ 165,581	0.81%
	<b>Subtotal</b>	<b>\$ 1,795,344</b>	<b>\$ 1,937,202</b>	<b>\$ 1,958,408</b>	<b>1.09%</b>
<b>530</b>	<b>Municipal Court</b>				
1000	Municipal Court Judge	\$ 367,879	\$ 365,146	\$ 365,547	0.11%
2000	Clerk of Municipal Court	\$ 719,458	\$ 740,803	\$ 760,464	2.65%
3000	Marshal	\$ 1,037,959	\$ 1,051,170	\$ 1,064,519	1.27%
	<b>Subtotal</b>	<b>\$ 2,125,296</b>	<b>\$ 2,157,119</b>	<b>\$ 2,190,530</b>	<b>1.55%</b>
<b>540</b>	<b>Judge of Probate</b>				
1000	Judge of Probate	\$ 444,187	\$ 439,886	\$ 520,132	18.24%
	<b>Subtotal</b>	<b>\$ 444,187</b>	<b>\$ 439,886</b>	<b>\$ 520,132</b>	<b>18.24%</b>
<b>550</b>	<b>Sheriff</b>				
1000	Administration	\$ 2,145,027	\$ 2,155,655	\$ 1,908,429	-11.47%
2100	Uniform Division	\$ 4,223,759	\$ 3,760,600	\$ 4,033,751	7.26%
2300	Training	\$ -	\$ -	\$ 362,790	N/A
2400	Motor Transport	\$ 301,908	\$ 280,000	\$ 280,000	0.00%
2500	Recorders Court	\$ 69,582	\$ 108,616	\$ -	-100.00%
2600	Jail	\$ 14,359,098	\$ 14,118,944	\$ 14,902,939	5.55%
2650	Medical Director	\$ 4,407,525	\$ 4,400,357	\$ 4,481,968	1.85%
	<b>Subtotal</b>	<b>\$ 25,506,899</b>	<b>\$ 24,824,172</b>	<b>\$ 25,969,877</b>	<b>4.62%</b>

## General Fund

## Financial Summary

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>560</b>	<b>Tax Commissioner</b>				
1000	Tax Commissioner	\$ 1,493,568	\$ 1,591,336	\$ 1,641,656	3.16%
	<b>Subtotal</b>	<b>\$ 1,493,568</b>	<b>\$ 1,591,336</b>	<b>\$ 1,641,656</b>	<b>3.16%</b>
<b>570</b>	<b>Coroner</b>				
1000	Coroner	\$ 291,605	\$ 295,878	\$ 299,731	1.30%
	<b>Subtotal</b>	<b>\$ 291,605</b>	<b>\$ 295,878</b>	<b>\$ 299,731</b>	<b>1.30%</b>
<b>580</b>	<b>Recorder's Court</b>				
1000	Recorder's Court	\$ 902,054	\$ 870,678	\$ 939,706	7.93%
	<b>Subtotal</b>	<b>\$ 902,054</b>	<b>\$ 870,678</b>	<b>\$ 939,706</b>	<b>7.93%</b>
<b>590</b>	<b>Non-Departmental</b>				
1000	Agency Appropriations	\$ 1,273,728	\$ 1,256,879	\$ 1,795,540	42.86%
2000	Contingency	\$ 69,267	\$ 1,215,186	\$ 1,746,110	43.69%
3000	Non-Categorical	\$ 9,252,550	\$ 7,565,708	\$ 6,900,868	-8.79%
4000	Transfer to CIP	\$ -	\$ -	\$ -	N/A
4000	Transfer to Multi Governmental	\$ 217,504	\$ 300,000	\$ 300,000	0.00%
4000	Transfer to Civic Center	\$ -	\$ -	\$ -	N/A
4000	Transfer to Oxbow	\$ 250,000	\$ 150,000	\$ 150,000	0.00%
4000	Transfer to Parking Management	\$ 32,439	\$ -	\$ -	N/A
4000	Transfer to Bull Creek	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
4000	Transfer to Medical Center Fund	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
6500	Naval Museum	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 11,745,489</b>	<b>\$ 11,137,773</b>	<b>\$ 11,542,518</b>	<b>3.63%</b>
<b>610</b>	<b>Transportation/METRA</b>				
3000	Parking Management	\$ -	\$ -	\$ 174,590	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,590</b>	<b>N/A</b>
	<b>Total Expenditures</b>	<b>\$ 149,612,965</b>	<b>\$ 147,699,229</b>	<b>\$ 151,144,558</b>	<b>2.33%</b>



**Schedule of Revenues: OLOST Public Safety and Infrastructure**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>General Property Taxes</b>					
	<b>General Sales and Use Tax</b>				
0102-4042	Other Local Option Sales Tax - PS	\$ 23,224,035	\$ 23,566,667	\$ 23,566,667	0.00%
0109-4042	Other Local Option Sales Tax - INFRA	\$ 9,953,158	\$ 10,100,000	\$ 10,100,000	0.00%
	<b>Subtotal</b>	<b>\$ 33,177,194</b>	<b>\$ 33,666,667</b>	<b>\$ 33,666,667</b>	<b>0.00%</b>
<b>Investment Income</b>					
0102-4772	Gains/Losses on Investments - PS	\$ (224,754)	\$ -	\$ -	N/A
0109-4772	Gains/Losses on Investments - INFRA	\$ (72,918)	\$ -	\$ -	N/A
0102-4780	Investment Interest - PS	\$ 291,728	\$ -	\$ -	N/A
0109-4780	Investment Interest - INFRA	\$ 74,623	\$ -	\$ -	N/A
	<b>Subtotal Investment Income</b>	<b>\$ 68,679</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Miscellaneous</b>					
4837	Miscellaneous - PS and INFRA	\$ 315	\$ -	\$ -	N/A
	<b>Subtotal Miscellaneous</b>	<b>\$ 315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	<b>Total Revenues</b>	<b>\$ 33,246,187</b>	<b>\$ 33,666,667</b>	<b>\$ 33,666,667</b>	<b>0.00%</b>

**Schedule of Expenditures: OLOST Public Safety**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>110</b>	<b>Crime Prevention/Intervention</b>				
9900	Crim Prevention Admin	\$ 82,253	\$ 838,121	\$ 839,949	0.22%
9903	Crime Prevention/Intervention	\$ 647,000	\$ -	\$ -	N/A
9904	Crime Prevention/Intervention	\$ 21,973	\$ -	\$ -	N/A
9905	Crime Prevention/Juvenile Drug Ct	\$ 8,715	\$ -	\$ -	N/A
9906	Crime Prevention/Boxwood Rec Ctr	\$ -	\$ -	\$ -	N/A
9907	Crime Prevention/Copper Theft	\$ -	\$ -	\$ -	N/A
9908	Crime Prevention/Adult Drug Court	\$ 12,447	\$ -	\$ -	N/A
9909	Jr Marshal Program	\$ 9,255	\$ -	\$ -	N/A
9910	Mental Health Court	\$ -	\$ -	\$ -	N/A
9910	Legitimation Station	\$ 10,000	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 791,643</b>	<b>\$ 838,121</b>	<b>\$ 839,949</b>	<b>0.22%</b>
<b>260</b>	<b>Public Works</b>				
9900	Public Works	\$ 116,813	\$ 128,896	\$ 133,599	3.65%
	<b>Subtotal</b>	<b>\$ 116,813</b>	<b>\$ 128,896</b>	<b>\$ 133,599</b>	<b>3.65%</b>

## Other Local Option Sales Tax

## Financial Summary

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>270</b>	<b>Parks &amp; Recreation</b>				
9900	Parks & Recreation	\$ 45,671	\$ 50,777	\$ 51,085	0.61%
	<b>Subtotal</b>	<b>\$ 45,671</b>	<b>\$ 50,777</b>	<b>\$ 51,085</b>	<b>0.61%</b>
<b>400</b>	<b>Police</b>				
9900	Police	\$ 8,918,448	\$ 9,159,459	\$ 8,698,437	-5.03%
9902	E911	\$ 713,213	\$ 715,410	\$ 728,408	1.82%
	<b>Subtotal</b>	<b>\$ 9,631,661</b>	<b>\$ 9,874,869</b>	<b>\$ 9,426,845</b>	<b>-4.54%</b>
<b>410</b>	<b>Fire &amp; EMS</b>				
9900	Fire & EMS	\$ 2,821,121	\$ 2,824,343	\$ 2,769,290	-1.95%
	<b>Subtotal</b>	<b>\$ 2,821,121</b>	<b>\$ 2,824,343</b>	<b>\$ 2,769,290</b>	<b>-1.95%</b>
<b>420</b>	<b>MCP</b>				
9900	MCP	\$ 672,949	\$ 754,309	\$ 723,581	-4.07%
	<b>Subtotal</b>	<b>\$ 672,949</b>	<b>\$ 754,309</b>	<b>\$ 723,581</b>	<b>-4.07%</b>
<b>500</b>	<b>Superior Court</b>				
9900	District Attorney	\$ 165,612	\$ 185,714	\$ 190,137	2.38%
9902	Clerk of Superior Court	\$ -	\$ 42,224	\$ 43,089	2.05%
	<b>Subtotal</b>	<b>\$ 165,612</b>	<b>\$ 227,938</b>	<b>\$ 233,226</b>	<b>2.32%</b>
<b>510</b>	<b>State Court Solicitor</b>				
9900	State Court Solicitor	\$ 202,624	\$ 219,040	\$ 223,253	1.92%
	<b>Subtotal</b>	<b>\$ 202,624</b>	<b>\$ 219,040</b>	<b>\$ 223,253</b>	<b>1.92%</b>
<b>520</b>	<b>Public Defender</b>				
9900	Public Defender	\$ 146,710	\$ 157,653	\$ 173,864	10.28%
	<b>Subtotal</b>	<b>\$ 146,710</b>	<b>\$ 157,653</b>	<b>\$ 173,864</b>	<b>10.28%</b>
<b>530</b>	<b>Municipal Court</b>				
9900	Marshal	\$ 311,244	\$ 374,513	\$ 335,739	-10.35%
9902	Clerk of Municipal Court	\$ 93,332	\$ 93,429	\$ 94,889	1.56%
	<b>Subtotal</b>	<b>\$ 404,576</b>	<b>\$ 467,942</b>	<b>\$ 430,628</b>	<b>-7.97%</b>
<b>540</b>	<b>Probate Court</b>				
9900	Probate Court	\$ 43,435	\$ 43,133	\$ 44,022	2.06%
	<b>Subtotal</b>	<b>\$ 43,435</b>	<b>\$ 43,133</b>	<b>\$ 44,022</b>	<b>2.06%</b>
<b>550</b>	<b>Sheriff</b>				
9900	Sheriff	\$ 2,669,350	\$ 3,566,849	\$ 2,908,327	-18.46%
	<b>Subtotal</b>	<b>\$ 2,669,350</b>	<b>\$ 3,566,849</b>	<b>\$ 2,908,327</b>	<b>-18.46%</b>
<b>570</b>	<b>Coroner</b>				
9900	Coroner	\$ 7,927	\$ 7,812	\$ 7,859	0.60%
	<b>Subtotal</b>	<b>\$ 7,927</b>	<b>\$ 7,812</b>	<b>\$ 7,859</b>	<b>0.60%</b>

## Other Local Option Sales Tax

## Financial Summary

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>580</b>	<b>Recorder's Court</b>				
9900	Recorder's Court	\$ 68,153	\$ 77,615	\$ 77,537	-0.10%
	<b>Subtotal</b>	<b>\$ 68,153</b>	<b>\$ 77,615</b>	<b>\$ 77,537</b>	<b>-0.10%</b>
<b>590</b>	<b>Miscellaneous</b>				
2000	Contingency	\$ -	\$ 466,993	\$ 138,412	-70.36%
3000	Non-Categorical	\$ 1,756,033	\$ 1,804,512	\$ 2,380,580	31.92%
4000	Transfer to General Fund	\$ -	\$ -	\$ -	N/A
4000	Transfer to CIP	\$ 771,369	\$ 250,000	\$ 750,000	200.00%
4000	Transfer to E911	\$ 914,398	\$ 995,620	\$ 1,149,886	15.49%
4000	Transfer for Debt Service	\$ 678,704	\$ 1,081,998	\$ 1,100,794	1.74%
	<b>Subtotal</b>	<b>\$ 4,120,504</b>	<b>\$ 4,599,123</b>	<b>\$ 5,519,672</b>	<b>20.02%</b>
<b>610</b>	<b>Transportation</b>				
9900	Transportation	\$ 3,967	\$ 3,906	\$ 3,930	0.61%
	<b>Subtotal</b>	<b>\$ 3,967</b>	<b>\$ 3,906</b>	<b>\$ 3,930</b>	<b>0.61%</b>
	<b>Total Expenditures - Public Safety</b>	<b>\$ 21,912,716</b>	<b>\$ 23,842,326</b>	<b>\$ 23,566,667</b>	<b>-1.16%</b>

## Schedule of Expenditures: Infrastructure

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>210</b>	<b>Information Technology</b>				
9901	Information Technology	\$ 1,106,158	\$ 1,115,321	\$ 1,520,321	36.31%
	<b>Subtotal</b>	<b>\$ 1,106,158</b>	<b>\$ 1,115,321</b>	<b>\$ 1,520,321</b>	<b>36.31%</b>
<b>250</b>	<b>Engineering</b>				
9901	Roads & Stormwater	\$ 1,908,532	\$ 1,800,000	\$ 1,800,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,908,532</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>0.00%</b>
<b>260</b>	<b>Public Works</b>				
9901	Facilities	\$ 1,110,210	\$ 876,967	\$ 500,400	-42.94%
	<b>Subtotal</b>	<b>\$ 1,110,210</b>	<b>\$ 876,967</b>	<b>\$ 500,400</b>	<b>-42.94%</b>
<b>590</b>	<b>Miscellaneous</b>				
2000	Contingency	\$ -	\$ -	\$ -	N/A
3000	Non-Categorical	\$ 322,738	\$ 299,440	\$ 265,706	-11.27%
4000	Transfer to Debt Service	\$ 6,004,909	\$ 6,008,272	\$ 6,013,573	0.09%
	<b>Subtotal</b>	<b>\$ 6,327,647</b>	<b>\$ 6,307,712</b>	<b>\$ 6,279,279</b>	<b>-0.45%</b>
	<b>Total Expenditures - Infrastructure</b>	<b>\$ 10,452,547</b>	<b>\$ 10,100,000</b>	<b>\$ 10,100,000</b>	<b>0.00%</b>
	<b>Total OLOST Expenditures</b>	<b>\$ 32,365,263</b>	<b>\$ 33,942,326</b>	<b>\$ 33,666,667</b>	<b>-0.81%</b>



## Schedule of Revenues: Stormwater Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 4,221,227	\$ 4,955,727	\$ 5,136,999	3.66%
4002	Public Utility	\$ 4,843	\$ -	\$ -	N/A
4003	Timber	\$ 38	\$ -	\$ -	N/A
4005	Personal Property	\$ 726,163	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 462,901	\$ 426,708	\$ 420,711	-1.41%
4007	Mobile Homes	\$ 4,816	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ 1,259	\$ 2,000	\$ 2,000	0.00%
4015	Recording Intangibles	\$ 90,609	\$ 80,000	\$ 80,000	0.00%
	<b>Subtotal</b>	<b>\$ 5,511,855</b>	<b>\$ 5,464,435</b>	<b>\$ 5,639,710</b>	<b>3.21%</b>
<b>Other Taxes</b>					
4150	Penalties & Interest - Ad Valorem	\$ 8,173	\$ 40,000	\$ 40,000	0.00%
4151	Penalties & Interest - Autos	\$ 6,840	\$ 7,500	\$ 7,500	0.00%
	<b>Subtotal</b>	<b>\$ 15,013</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>0.00%</b>
<b>Subtotal Taxes</b>		<b>\$ 5,526,868</b>	<b>\$ 5,511,935</b>	<b>\$ 5,687,210</b>	<b>3.18%</b>
<b>Intergovernmental Revenues</b>					
<b>Local Governments</b>					
4400	Payment in Lieu of Taxes	\$ 7,129	\$ 7,000	\$ 7,000	0.00%
	<b>Subtotal</b>	<b>\$ 7,129</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>0.00%</b>
<b>Subtotal Intergovernmental Revenues</b>		<b>\$ 7,129</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>0.00%</b>
<b>Charges for Services</b>					
<b>Other Charges for Services</b>					
4464	Land Disturbance Fee	\$ 11,520	\$ 8,000	\$ 8,000	0.00%
	<b>Subtotal</b>	<b>\$ 11,520</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>0.00%</b>
<b>Operations</b>					
4593	Street Repair Reimbursement	\$ -	\$ -	\$ -	N/A
4596	Erosion Control	\$ 139,770	\$ 30,000	\$ 80,000	166.67%
	<b>Subtotal</b>	<b>\$ 139,770</b>	<b>\$ 30,000</b>	<b>\$ 80,000</b>	<b>166.67%</b>
<b>Subtotal Charges for Services</b>		<b>\$ 151,290</b>	<b>\$ 38,000</b>	<b>\$ 88,000</b>	<b>131.58%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ (53,750)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 109,026	\$ 70,000	\$ 50,000	-28.57%
<b>Subtotal Investment Income</b>		<b>\$ 55,277</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>-28.57%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 350	\$ -	\$ -	N/A
<b>Subtotal Miscellaneous</b>		<b>\$ 350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total Revenues</b>		<b>\$ 5,740,914</b>	<b>\$ 5,626,935</b>	<b>\$ 5,832,210</b>	<b>3.65%</b>

## Schedule of Expenditures: Stormwater Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>250</b>	<b>Engineering</b>				
2300	Drainage	\$ 431,918	\$ 394,913	\$ 334,725	-15.24%
2600	Stormwater	\$ 263,117	\$ 284,931	\$ 328,796	15.39%
	<b>Subtotal</b>	<b>\$ 695,035</b>	<b>\$ 679,844</b>	<b>\$ 663,521</b>	<b>-2.40%</b>
<b>260</b>	<b>Public Works</b>				
3210	Stormwater Maintenance	\$ 3,202,757	\$ 3,495,907	\$ 3,673,426	5.08%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 3,202,757</b>	<b>\$ 3,500,907</b>	<b>\$ 3,678,426</b>	<b>5.07%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 28,287	\$ 42,133	48.95%
3000	Non-Categorical	\$ 347,290	\$ 330,256	\$ 302,528	-8.40%
4000	Transfer to CIP	\$ 1,003,179	\$ 1,087,642	\$ 1,145,602	5.33%
	<b>Subtotal</b>	<b>\$ 1,350,469</b>	<b>\$ 1,446,185</b>	<b>\$ 1,490,263</b>	<b>3.05%</b>
	<b>Total Expenditures</b>	<b>\$ 5,248,261</b>	<b>\$ 5,626,936</b>	<b>\$ 5,832,210</b>	<b>3.65%</b>

## Schedule of Revenues: Paving Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 11,708,887	\$ 13,746,729	\$ 14,248,993	3.65%
4002	Public Utility	\$ 13,434	\$ -	\$ -	N/A
4003	Timber	\$ 105	\$ -	\$ -	N/A
4005	Personal Property	\$ 2,014,238	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 1,284,016	\$ 1,183,623	\$ 1,166,987	-1.41%
4007	Mobile Homes	\$ 13,361	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ 3,491	\$ 12,000	\$ 12,000	0.00%
4015	Recording Intangibles	\$ 251,332	\$ 250,000	\$ 250,000	0.00%
	<b>Subtotal</b>	<b>\$ 15,288,863</b>	<b>\$ 15,192,352</b>	<b>\$ 15,677,980</b>	<b>3.20%</b>
<b>Other Taxes</b>					
4150	Penalties & Interest - Ad Valorem	\$ 22,671	\$ 200,000	\$ 200,000	0.00%
4151	Penalties & Interest - Auto	\$ 18,972	\$ 20,000	\$ 20,000	0.00%
	<b>Subtotal</b>	<b>\$ 41,643</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>0.00%</b>
	<b>Subtotal Taxes</b>	<b>\$ 15,330,506</b>	<b>\$ 15,412,352</b>	<b>\$ 15,897,980</b>	<b>3.15%</b>
<b>Intergovernmental Revenues</b>					
	<b>Local Governments</b>				
4394	Georgia Emergency Management Agency	\$ 268,953	\$ -	\$ -	N/A
4400	Payment in Lieu of Taxes	\$ 19,775	\$ 19,000	\$ 30,000	57.89%
	<b>Subtotal</b>	<b>\$ 288,728</b>	<b>\$ 19,000</b>	<b>\$ 30,000</b>	<b>57.89%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 288,728</b>	<b>\$ 19,000</b>	<b>\$ 30,000</b>	<b>57.89%</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4593	Street Repair Reimbursement	\$ 16,584	\$ 12,000	\$ 16,000	33.33%
4597	Maintain State Highways	\$ 342,895	\$ 342,895	\$ 342,895	0.00%
	<b>Subtotal</b>	<b>\$ 359,479</b>	<b>\$ 354,895</b>	<b>\$ 358,895</b>	<b>1.13%</b>
	<b>Subtotal</b>	<b>\$ 359,479</b>	<b>\$ 354,895</b>	<b>\$ 358,895</b>	<b>1.13%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ (277,108)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 329,918	\$ 250,000	\$ 175,000	-30.00%
	<b>Subtotal Investment Income</b>	<b>\$ 52,810</b>	<b>\$ 250,000</b>	<b>\$ 175,000</b>	<b>-30.00%</b>
<b>Miscellaneous Revenues</b>					
	<b>Other Miscellaneous Revenues</b>				
4837	Miscellaneous	\$ 1,472	\$ -	\$ -	N/A
4377	Sale of Timber	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 1,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Total Revenues</b>	<b>\$ 16,032,996</b>	<b>\$ 16,036,247</b>	<b>\$ 16,461,875</b>	<b>2.65%</b>



## Schedule of Expenditures: Paving Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>250</b>	<b>Engineering</b>				
2200	Highways And Roads	\$ 928,572	\$ 1,112,076	\$ 1,111,730	-0.03%
	<b>Subtotal</b>	<b>\$ 928,572</b>	<b>\$ 1,112,076</b>	<b>\$ 1,111,730</b>	<b>-0.03%</b>
<b>260</b>	<b>Public Works</b>				
3110	Repairs And Maintenance	\$ 4,035,598	\$ 4,509,862	\$ 4,565,584	1.24%
3120	Right Of Way Maintenance	\$ 6,240,183	\$ 7,347,931	\$ 7,278,409	-0.95%
3130	Community Services-Row Maintenance	\$ 230,575	\$ 241,188	\$ 285,429	18.34%
3710	Other Maintenance/Repairs	\$ -	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 10,506,356</b>	<b>\$ 12,103,981</b>	<b>\$ 12,134,422</b>	<b>0.25%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 71,677	\$ 146,359	104.19%
3000	Non-Categorical	\$ 1,090,347	\$ 1,078,943	\$ 954,219	-11.56%
4000	Transfer to CIP	\$ 8,023,274	\$ 1,669,570	\$ 1,969,470	17.96%
4000	Transfer to Debt Service	\$ -	\$ -	\$ 145,675	N/A
4000	9937 Transfer to Workers Comp	\$ -	\$ -	\$ -	N/A
4000	Interfund Transfers	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 9,113,621</b>	<b>\$ 2,820,190</b>	<b>\$ 3,215,723</b>	<b>14.03%</b>
	<b>Total Expenditures</b>	<b>\$ 20,548,549</b>	<b>\$ 16,036,247</b>	<b>\$ 16,461,875</b>	<b>2.65%</b>

**Schedule of Revenues: Medical Center Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
	<b>General Property Taxes</b>				
4001	Real Property	\$ 11,066,501	\$ 12,992,345	\$ 13,504,086	3.94%
4003	Timber	\$ 571	\$ -	\$ -	N/A
4005	Personal Property	\$ 1,903,674	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 1,203,263	\$ 1,109,184	\$ 1,093,583	-1.41%
4007	Mobile Homes	\$ 11,652	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 14,185,661</b>	<b>\$ 14,101,529</b>	<b>\$ 14,597,669</b>	<b>3.52%</b>
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Transfers In</b>				
4931	Transfer In - General Fund	\$ 600,000	\$ 600,000	\$ 600,000	0.00%
	<b>Subtotal</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>0.00%</b>
	<b>Revenues Total</b>	<b>\$ 14,785,661</b>	<b>\$ 14,701,529</b>	<b>\$ 15,197,669</b>	<b>3.37%</b>

**Schedule of Expenditures: Medical Center Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>200</b>					
3000	Medical Center Authority	\$ 14,565,995	\$ 14,701,529	\$ 15,197,669	3.37%
	<b>Subtotal</b>	<b>\$ 14,565,995</b>	<b>\$ 14,701,529</b>	<b>\$ 15,197,669</b>	<b>3.37%</b>
	<b>Total Expenditures</b>	<b>\$ 14,565,995</b>	<b>\$ 14,701,529</b>	<b>\$ 15,197,669</b>	<b>3.37%</b>

## Schedule of Revenues: Integrated Waste Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Charges for Services</b>					
	<b>Operations</b>				
4550	Inert Landfill Fees	\$ 76,408	\$ 70,000	\$ 70,000	0.00%
4552	Commercial Solid Waste Collection Fees	\$ 81,860	\$ 82,000	\$ 82,000	0.00%
4553	Residential Solid Waste Collection Fees	\$ 11,244,767	\$ 11,220,000	\$ 11,880,000	5.88%
4556	Inert Landfill Fees - Oxbow Meadow	\$ -	\$ -	\$ -	N/A
4557	Pine Grove Landfill	\$ 399,644	\$ 400,000	\$ 405,000	1.25%
4558	Recycling Fees	\$ 606,707	\$ 600,000	\$ 650,000	8.33%
4588	Tree Fee	\$ 37,987	\$ 30,000	\$ 30,000	0.00%
	<b>Subtotal</b>	<b>\$ 12,447,373</b>	<b>\$ 12,402,000</b>	<b>\$ 13,117,000</b>	<b>5.77%</b>
<b>Investment Income</b>					
4772	Gains/Losses On Investments	\$ (108,286)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 194,878	\$ 200,000	\$ 160,000	-20.00%
	<b>Subtotal</b>	<b>\$ 86,592</b>	<b>\$ 200,000</b>	<b>\$ 160,000</b>	<b>-20.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 6,826	\$ -	\$ -	N/A
4853	Claims/Settlements	\$ 277,500	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 284,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Other Financing Sources</b>					
	<b>Proceeds of General Fixed Asset Disposition</b>				
4906	Property Sales	\$ 9,300	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ 58,339	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 67,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Total Revenues</b>	<b>\$ 12,885,930</b>	<b>\$ 12,602,000</b>	<b>\$ 13,277,000</b>	<b>5.36%</b>



## Schedule of Expenditures: Integrated Waste Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>260</b>	<b>Public Works</b>				
3510	Solid Waste Collection	\$ 5,537,305	\$ 5,989,721	\$ 5,797,179	-3.21%
3520	Recycling	\$ 921,327	\$ 1,187,199	\$ 1,199,883	1.07%
3540	Granite Bluff Inert Landfill	\$ 251,381	\$ 254,695	\$ 264,484	3.84%
3550	Oxbow Meadow Inert Landfill	\$ -	\$ -	\$ -	N/A
3560	Pine Grove Landfill	\$ 1,711,566	\$ 1,671,909	\$ 1,666,423	-0.33%
3570	Recycling Center	\$ 1,031,965	\$ 982,689	\$ 1,062,967	8.17%
3580	Recycling - Fort Benning	\$ 14,307	\$ -	\$ -	N/A
3710	Other Maintenance/Repairs	\$ 12,419	\$ 13,580	\$ 13,580	0.00%
	<b>Subtotal</b>	<b>\$ 9,480,270</b>	<b>\$ 10,099,793</b>	<b>\$ 10,004,516</b>	<b>-0.94%</b>
<b>270</b>	<b>Parks &amp; Recreation</b>				
3150	Refuse Collection - Parks	\$ 114,770	\$ 84,284	\$ 84,953	0.79%
	<b>Subtotal</b>	<b>\$ 114,770</b>	<b>\$ 84,284</b>	<b>\$ 84,953</b>	<b>0.79%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 48,900	\$ 203,651	316.46%
3000	Non-Categorical	\$ 1,113,740	\$ 1,172,048	\$ 916,073	-21.84%
4000	Transfer to Debt Service	\$ -	\$ 1,196,975	\$ 1,211,807	1.24%
4000	Transfer to CIP	\$ -	\$ -	\$ 856,000	N/A
	<b>Subtotal</b>	<b>\$ 1,113,740</b>	<b>\$ 2,417,923</b>	<b>\$ 3,187,531</b>	<b>31.83%</b>
<b>660</b>	<b>Integrated Waste CIP</b>				
4000	Integrated Waste CIP	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Total Expenditures</b>	<b>\$ 10,708,780</b>	<b>\$ 12,602,000</b>	<b>\$ 13,277,000</b>	<b>5.36%</b>

## Schedule of Revenues: Emergency Telephone Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Charge for Services</b>					
4500	E911 Emergency Telephone	\$ 1,208,299	\$ 1,200,000	\$ 1,215,000	1.25%
4514	Wireless Surcharge	\$ 1,367,271	\$ 1,372,000	\$ 1,370,000	-0.15%
4519	Prepaid Wireless	\$ 382,395	\$ 375,000	\$ 285,000	-24.00%
<b>Subtotal Charge for Services</b>		<b>\$ 2,957,965</b>	<b>\$ 2,947,000</b>	<b>\$ 2,870,000</b>	<b>-2.61%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 54	\$ -	\$ -	N/A
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
<b>Subtotal</b>		<b>\$ 54</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers In</b>					
4931	Transfer In-General Fund	\$ -	\$ -	\$ -	N/A
4998	Transfer In-OLOST	\$ 914,398	\$ 995,620	\$ 1,149,886	15.49%
<b>Subtotal</b>		<b>\$ 914,398</b>	<b>\$ 995,620</b>	<b>\$ 1,149,886</b>	<b>15.49%</b>
<b>Total Revenues</b>		<b>\$ 3,872,417</b>	<b>\$ 3,942,620</b>	<b>\$ 4,019,886</b>	<b>1.96%</b>

## Schedule of Expenditures: Emergency Telephone Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>400</b>	<b>Police</b>				
3220	E-911	\$ 3,663,186	\$ 3,709,166	\$ 3,775,827	1.80%
<b>Subtotal</b>		<b>\$ 3,663,186</b>	<b>\$ 3,709,166</b>	<b>\$ 3,775,827</b>	<b>1.80%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 22,177	\$ 32,511	46.60%
3000	Non Categorical	\$ 209,232	\$ 211,277	\$ 211,548	0.13%
<b>Subtotal</b>		<b>\$ 209,232</b>	<b>\$ 233,454</b>	<b>\$ 244,059</b>	<b>4.54%</b>
<b>Total Expenditures</b>		<b>\$ 3,872,418</b>	<b>\$ 3,942,620</b>	<b>\$ 4,019,886</b>	<b>1.96%</b>

**Schedule of Revenues: Economic Development Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
	<b>General Property Taxes</b>				
4001	Real Property	\$ 1,844,417	\$ 2,165,391	\$ 2,250,681	3.94%
4003	Timber	\$ 95	\$ -	\$ -	N/A
4005	Personal Property	\$ 317,279	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 200,544	\$ 184,864	\$ 182,264	-1.41%
4007	Mobile Homes	\$ 1,942	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 2,364,277</b>	<b>\$ 2,350,255</b>	<b>\$ 2,432,945</b>	<b>3.52%</b>
	<b>Revenues Total</b>	<b>\$ 2,364,277</b>	<b>\$ 2,350,255</b>	<b>\$ 2,432,945</b>	<b>3.52%</b>

**Schedule of Expenditures: Economic Development Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>590</b>	<b>Non-Departmental</b>				
1000	Agency Appropriations	\$ 1,167,281	\$ 1,175,128	\$ 1,216,473	3.52%
2000	Contingency	\$ -	\$ 375,127	\$ 266,472	-28.96%
3000	Non-Categorical	\$ 800,000	\$ 800,000	\$ 950,000	18.75%
	<b>Subtotal</b>	<b>\$ 1,967,281</b>	<b>\$ 2,350,255</b>	<b>\$ 2,432,945</b>	<b>3.52%</b>
	<b>Total Expenditures</b>	<b>\$ 1,967,281</b>	<b>\$ 2,350,255</b>	<b>\$ 2,432,945</b>	<b>3.52%</b>



## Schedule of Revenues: Debt Service Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Taxes</b>					
	<b>General Property Taxes</b>				
4001	Real Property	\$ 2,815,999	\$ 2,825,919	\$ 2,274,334	-19.52%
4002	Public Utility	\$ 3,231	\$ -	\$ -	N/A
4003	Timber	\$ 133	\$ -	\$ -	N/A
4005	Personal Property	\$ 484,417	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 280,761	\$ 221,837	\$ 171,328	-22.77%
4007	Mobile Homes	\$ 2,719	\$ -	\$ -	N/A
4012	Property Not on Digest	\$ 840	\$ 2,000	\$ 2,000	0.00%
4015	Recording Intangibles	\$ 60,445	\$ 60,000	\$ 60,000	0.00%
	<b>Subtotal</b>	<b>\$ 3,648,545</b>	<b>\$ 3,109,756</b>	<b>\$ 2,507,662</b>	<b>-19.36%</b>
	<b>Other Taxes</b>				
4150	Penalties & Interest - Ad Valorem	\$ 5,452	\$ 18,063	\$ 31,525	74.53%
4151	Penalties & Interest - Auto	\$ 4,148	\$ 4,500	\$ 4,500	0.00%
	<b>Subtotal</b>	<b>\$ 9,600</b>	<b>\$ 22,563</b>	<b>\$ 36,025</b>	<b>59.66%</b>
<b>Subtotal Taxes</b>		<b>\$ 3,658,145</b>	<b>\$ 3,132,319</b>	<b>\$ 2,543,687</b>	<b>-18.79%</b>
<b>Intergovernmental</b>					
	<b>Local Government</b>				
4305	BABs Subsidy	\$ 1,414,596	\$ 1,405,397	\$ 1,405,397	0.00%
4400	Payment in Lieu of Taxes	\$ 4,756	\$ 4,500	\$ 4,500	0.00%
	<b>Subtotal</b>	<b>\$ 1,419,352</b>	<b>\$ 1,409,897</b>	<b>\$ 1,409,897</b>	<b>0.00%</b>
<b>Investment Income</b>					
4772	Gains/Losses on Investments	\$ -	\$ -	\$ -	N/A
4779	Other Interest Income	\$ 32	\$ -	\$ -	
4780	Investment Interest	\$ 18,629	\$ 5,000	\$ 5,000	0.00%
	<b>Subtotal</b>	<b>\$ 18,661</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous Revenues	\$ 539,627	\$ 507,297	\$ 517,443	2.00%
	<b>Subtotal</b>	<b>\$ 539,627</b>	<b>\$ 507,297</b>	<b>\$ 517,443</b>	<b>2.00%</b>
<b>Transfers In</b>					
4932	Transfer In-Paving Fund	\$ -	\$ 143,973	\$ 145,675	1.18%
4936	Transfer In- Integrated Waste Fund	\$ -	\$ 1,196,975	\$ 1,211,807	1.24%
4974	Transfer In - 2012A CBA	\$ -	\$ -	\$ -	N/A
4975	Transfer In - 2012B CBA	\$ -	\$ -	\$ -	N/A
4998	Transfer In - Other LOST	\$ 6,683,613	\$ 7,090,269	\$ 7,114,369	0.34%
	<b>Subtotal</b>	<b>\$ 6,683,613</b>	<b>\$ 8,431,217</b>	<b>\$ 8,471,851</b>	<b>0.48%</b>
	Use of Fund Balance	\$ -	\$ -	\$ -	N/A
	<b>Total Revenues</b>	<b>\$ 12,319,398</b>	<b>\$ 13,485,730</b>	<b>\$ 12,947,878</b>	<b>-3.99%</b>

## Schedule of Expenditures: Debt Service Fund

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
<b>200</b>					
2000	Debt Service	\$ -	\$ -	\$ -	
3477	2010A Lease Rev. Bonds	\$ 3,148,361	\$ 2,604,200	\$ 2,606,600	0.09%
3478	2010B Taxable Lease Rev. Bonds	\$ 4,177,691	\$ 4,177,692	\$ 4,177,692	0.00%
3479	2010C Lease Rev. Bonds	\$ 125,400	\$ 125,400	\$ 125,400	0.00%
3480	2012A Lease Revenue Bonds	\$ 1,699,210	\$ 1,694,595	\$ 1,697,160	0.15%
3481	2012B Taxable Lease Revenue Bonds	\$ 1,368,605	\$ 1,362,505	\$ 1,371,106	0.63%
3610	City Lease/Purchase Program	\$ 1,777,165	\$ 3,521,338	\$ 2,969,920	-15.66%
	<b>Subtotal</b>	<b>\$ 12,296,432</b>	<b>\$ 13,485,730</b>	<b>\$ 12,947,878</b>	<b>-3.99%</b>
	<b>Total Expenditures</b>	<b>\$ 12,296,432</b>	<b>\$ 13,485,730</b>	<b>\$ 12,947,878</b>	<b>-3.99%</b>

## Schedule of Revenues: Transportation Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>General Property Taxes</b>					
4001	Real Property	\$ 3,024,844	\$ 3,551,241	\$ 3,691,117	3.94%
4003	Timber	\$ 156	\$ -	\$ -	N/A
4005	Personal Property	\$ 520,338	\$ -	\$ -	N/A
4006	Motor Vehicle	\$ 328,892	\$ 303,177	\$ 298,913	-1.41%
4007	Mobile Homes	\$ 3,185	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 3,877,415</b>	<b>\$ 3,854,418</b>	<b>\$ 3,990,030</b>	<b>3.52%</b>
<b>Intergovernmental</b>					
	<b>Federal Government</b>				
4301	FTA UMTA Capital Grant	\$ 999,990	\$ 1,394,250	\$ 2,760,958	98.02%
4302	FTA Section 9A - Planning (5307)	\$ 130,388	\$ 204,754	\$ 208,238	1.70%
	<b>Subtotal</b>	<b>\$ 1,130,378</b>	<b>\$ 1,599,004</b>	<b>\$ 2,969,196</b>	<b>85.69%</b>
	<b>State Government</b>				
4330	DOT Capital Grant	\$ 4,005	\$ -	\$ -	N/A
4331	DOT Planning	\$ -	\$ -	\$ -	N/A
4337	DOT Section 9 - Planning	\$ 78,213	\$ 7,669	\$ 7,857	2.45%
	<b>Subtotal</b>	<b>\$ 82,218</b>	<b>\$ 7,669</b>	<b>\$ 7,857</b>	<b>2.45%</b>
	<b>Local Government</b>				
4400	Payment in Lieu of Taxes	\$ 5,108	\$ 5,000	\$ 7,000	40.00%
	<b>Subtotal</b>	<b>\$ 5,108</b>	<b>\$ 5,000</b>	<b>\$ 7,000</b>	<b>40.00%</b>
	<b>TSPLOST Projects</b>				
4044	TSPLOST Projects	\$ 1,099,368	\$ 1,242,457	\$ 1,276,469	2.74%
	<b>Subtotal</b>	<b>\$ 1,099,368</b>	<b>\$ 1,242,457</b>	<b>\$ 1,276,469</b>	<b>2.74%</b>
	<b>Subtotal Intergovernmental Revenues</b>	<b>\$ 2,317,072</b>	<b>\$ 2,854,130</b>	<b>\$ 4,260,522</b>	<b>49.28%</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4540	Handicap ID Cards	\$ 8,199	\$ 8,000	\$ 8,000	0.00%
4558	Recycling Fees	\$ 157	\$ 1,000	\$ 1,000	0.00%
4560	Subscription Farebox Revenue	\$ 18,599	\$ 15,000	\$ 15,000	0.00%
4561	Passenger Services	\$ 913,341	\$ 925,000	\$ 971,223	5.00%
4562	Dial-A-Ride Service	\$ 121,014	\$ 90,000	\$ 70,000	-22.22%
4563	Advertising	\$ 26,265	\$ 15,000	\$ 15,000	0.00%
4564	Misc. Transportation Revenue	\$ 1,912	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 1,089,487</b>	<b>\$ 1,054,000</b>	<b>\$ 1,080,223</b>	<b>2.49%</b>
	<b>Subtotal Charges for Services</b>	<b>\$ 1,089,487</b>	<b>\$ 1,054,000</b>	<b>\$ 1,080,223</b>	<b>2.49%</b>
<b>Investment Income</b>					
4772	Gain/Losses on Investments	\$ (31,011)	\$ -	\$ -	N/A
4780	Investment Interest	\$ 55,942	\$ 5,000	\$ 22,000	340.00%
	<b>Subtotal Investment Income</b>	<b>\$ 24,931</b>	<b>\$ 5,000</b>	<b>\$ 22,000</b>	<b>340.00%</b>
<b>Miscellaneous</b>					
4837	Miscellaneous	\$ 298	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>



# Transportation Fund

# Financial Summary

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>Other Financing Sources</b>					
<b>Proceeds of General Fixed Asset Disposition</b>					
4906	Property Sales	\$ (112)	\$ -	\$ -	N/A
4907	Sale of General Fixed Assets	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale of Assets	\$ (16,716)	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ (16,828)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	Use of Fund Balance	\$ -	\$ -	\$ 61,298	N/A
	<b>Total Revenues</b>	<b>\$ 7,292,375</b>	<b>\$ 7,767,548</b>	<b>\$ 9,414,073</b>	<b>21.20%</b>

## Schedule of Expenditures: Transportation Fund

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>260</b>	<b>Public Works</b>				
3710	Other Maintenance/Repairs	\$ 2,497	\$ 15,000	\$ 15,000	0.00%
	<b>Subtotal</b>	<b>\$ 2,497</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 167,130	\$ 57,875	-65.37%
3000	Non-Categorical	\$ 316,514	\$ 312,459	\$ 310,787	-0.54%
	<b>Subtotal</b>	<b>\$ 316,514</b>	<b>\$ 479,589</b>	<b>\$ 368,662</b>	<b>-23.13%</b>
<b>610</b>	<b>Transportation</b>				
1000	Director	\$ 174,520	\$ 197,639	\$ 198,012	0.19%
2100	Operations	\$ 1,989,589	\$ 2,079,226	\$ 2,119,492	1.94%
2200	Maintenance	\$ 1,140,145	\$ 1,499,680	\$ 1,511,552	0.79%
2300	Dial-A-Ride	\$ 214,439	\$ 236,932	\$ 240,833	1.65%
2400	FTA	\$ 1,157,009	\$ 1,742,812	\$ 3,451,198	98.02%
2900	Charter Services	\$ 11,618	\$ 18,000	\$ 18,000	0.00%
3410	Planning-FTA (5303)	\$ 84,941	\$ 76,693	\$ 78,567	2.44%
3420	Planning-FTA (5307)	\$ 153,818	\$ 179,520	\$ 181,730	1.23%
	<b>Subtotal</b>	<b>\$ 4,926,079</b>	<b>\$ 6,030,502</b>	<b>\$ 7,799,384</b>	<b>29.33%</b>
	<b>TSPLOST Projects</b>				
2500	TSPLOST Capital	\$ 155,134	\$ -	\$ -	N/A
2510	TSPLOST Administration	\$ 64,657	\$ 65,153	\$ 69,559	6.76%
2520	TSPLOST Operations	\$ 565,172	\$ 787,961	\$ 813,783	3.28%
2530	TSPLOST Maintenance	\$ 99,011	\$ 225,449	\$ 175,588	-22.12%
2540	TSPLOST Dial-A-Ride	\$ 137,322	\$ 163,894	\$ 172,097	5.01%
	<b>Subtotal</b>	<b>\$ 1,021,296</b>	<b>\$ 1,242,457</b>	<b>\$ 1,231,027</b>	<b>-0.92%</b>
	<b>Total Expenditures</b>	<b>\$ 6,266,386</b>	<b>\$ 7,767,548</b>	<b>\$ 9,414,073</b>	<b>21.20%</b>

**Schedule of Revenues: Parking Management Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>Service Charges</b>					
	<b>Operations</b>				
4254	PTV Permits	\$ 45	\$ -	\$ -	N/A
4568	Parking Fee	\$ 18,422	\$ -	\$ -	N/A
4569	Public Parking	\$ 27,644	\$ 18,379	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 46,111</b>	<b>\$ 18,379</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Fines &amp; Forfeitures</b>					
4752	Parking Tickets	\$ 193,810	\$ 280,000	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 193,810</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Miscellaneous Income</b>					
4878	Rental/Lease Income	\$ 23,400	\$ 23,400	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 23,400</b>	<b>\$ 23,400</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Investment Income</b>					
4780	Investment Interest	\$ -	\$ -	\$ -	N/A
4908	Gain on Sale	\$ -	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Transfers In</b>					
4931	Transfer In General Fund	\$ 32,440	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 32,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
	<b>Total Revenues</b>	<b>\$ 295,761</b>	<b>\$ 321,779</b>	<b>\$ -</b>	<b>-100.00%</b>

**Schedule of Expenditures: Parking Management Fund**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>590</b>					
2000	Contingency	\$ -	\$ 1,794	\$ -	-100.00%
3000	Non-Categorical	\$ 21,891	\$ 18,062	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 21,891</b>	<b>\$ 19,856</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>610</b>					
2800	Parking Management	\$ 272,904	\$ 301,923	\$ -	-100.00%
	<b>Subtotal</b>	<b>\$ 272,904</b>	<b>\$ 301,923</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>Total Expenditures</b>	<b>\$ 294,795</b>	<b>\$ 321,779</b>	<b>\$ -</b>	<b>-100.00%</b>

## Schedule of Revenues: Trade Center Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Sales &amp; Use Taxes</b>					
4052	Beer Tax	\$ 716,805	\$ 731,500	\$ 731,500	0.00%
	<b>Subtotal</b>	<b>\$ 716,805</b>	<b>\$ 731,500</b>	<b>\$ 731,500</b>	<b>0.00%</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4568	Parking Garage	\$ 19,343	\$ 18,350	\$ 18,350	0.00%
4573	Ticket Sales	\$ 18,922	\$ 25,000	\$ 10,000	-60.00%
4579	Electrical Usage Fee	\$ 28,847	\$ 36,500	\$ 40,000	9.59%
4580	Convention Services Revenue	\$ 15,364	\$ 13,500	\$ 15,000	11.11%
4581	Food Service Contract	\$ 944,622	\$ 750,000	\$ 850,000	13.33%
4582	Sale of Merchandise	\$ 241	\$ 850	\$ 850	0.00%
	<b>Subtotal</b>	<b>\$ 1,027,339</b>	<b>\$ 844,200</b>	<b>\$ 934,200</b>	<b>10.66%</b>
<b>Investment Income</b>					
4772	Gains/Losses On Investments	\$ -	\$ -	\$ -	N/A
4780	Investment Interest	\$ 69,487	\$ 40,000	\$ 40,000	0.00%
	<b>Subtotal</b>	<b>\$ 69,487</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4828	Copy Work	\$ 146	\$ 1,000	\$ 1,000	0.00%
4837	Miscellaneous Revenue	\$ 6,154	\$ 7,000	\$ 5,000	-28.57%
4842	Vendor Compensation - Sales Tax	\$ 306	\$ 300	\$ 300	0.00%
	<b>Subtotal</b>	<b>\$ 6,606</b>	<b>\$ 8,300</b>	<b>\$ 6,300</b>	<b>-24.10%</b>
	<b>Rents and Royalties</b>				
4874	Equipment Rental	\$ 119,252	\$ 117,980	\$ 120,000	1.71%
4875	Space Rental	\$ 574,965	\$ 550,501	\$ 600,000	8.99%
	<b>Subtotal</b>	<b>\$ 694,217</b>	<b>\$ 668,481</b>	<b>\$ 720,000</b>	<b>7.71%</b>
	<b>Subtotal Miscellaneous Revenues</b>	<b>\$ 700,823</b>	<b>\$ 676,781</b>	<b>\$ 726,300</b>	<b>7.32%</b>
<b>Other Financing Sources</b>					
	<b>Transfers In</b>				
4943	Transfer In Hotel/Motel	\$ 616,552	\$ 610,000	\$ 610,000	0.00%
	<b>Subtotal</b>	<b>\$ 616,552</b>	<b>\$ 610,000</b>	<b>\$ 610,000</b>	<b>0.00%</b>
	Use of Fund Balance	\$ -	\$ 36,442	\$ 46,227	26.85%
	<b>Total Revenues</b>	<b>\$ 3,131,006</b>	<b>\$ 2,938,923</b>	<b>\$ 3,088,227</b>	<b>5.08%</b>



## Schedule of Expenditures: Trade Center Fund

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 13,095	\$ 16,273	24.27%
3000	Non-Categorical	\$ 140,514	\$ 128,993	\$ 160,975	24.79%
	<b>Subtotal</b>	<b>\$ 140,514</b>	<b>\$ 142,088</b>	<b>\$ 177,248</b>	<b>24.75%</b>
<b>620</b>	<b>Trade Center</b>				
1000	Trade Center	\$ 499,839	\$ 553,758	\$ 570,934	3.10%
2100	Sales	\$ 324,543	\$ 355,178	\$ 330,625	-6.91%
2200	Operations	\$ 556,022	\$ 650,773	\$ 603,665	-7.24%
2300	Building Maintenance	\$ 2,206,852	\$ 949,907	\$ 1,118,100	17.71%
2600	Trade Center - Bonded Debt	\$ 129,390	\$ 287,219	\$ 287,655	0.15%
	<b>Subtotal</b>	<b>\$ 3,716,646</b>	<b>\$ 2,796,835</b>	<b>\$ 2,910,979</b>	<b>4.08%</b>
	<b>Total Expenditures</b>	<b>\$ 3,857,160</b>	<b>\$ 2,938,923</b>	<b>\$ 3,088,227</b>	<b>5.08%</b>

## Schedule of Revenues: Bull Creek Golf Course

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>Charges for Services</b>					
	<b>Operations</b>				
4541	Golf Course Handicap Fees	\$ 325	\$ 850	\$ 500	-41.18%
4542	Golf Course Operations	\$ 953,427	\$ 1,000,000	\$ 915,000	-8.50%
4543	Range Fees	\$ 15,926	\$ 20,000	\$ 20,000	0.00%
4544	Snack Bar - Golf Course	\$ 122,019	\$ 120,000	\$ 120,000	0.00%
4582	Sale of Merchandise	\$ 71,462	\$ 35,000	\$ 80,000	128.57%
	<b>Subtotal</b>	<b>\$ 1,163,159</b>	<b>\$ 1,175,850</b>	<b>\$ 1,135,500</b>	<b>-3.43%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4837	Miscellaneous	\$ -	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 1,373	\$ 1,500	\$ 1,500	0.00%
	<b>Subtotal</b>	<b>\$ 1,373</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>0.00%</b>
	<b>Rents and Royalties</b>				
4878	Rental/Lease	\$ 37,407	\$ 10,000	\$ 63,200	532.00%
	<b>Subtotal</b>	<b>\$ 37,407</b>	<b>\$ 10,000</b>	<b>\$ 63,200</b>	<b>532.00%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 38,780</b>	<b>\$ 11,500</b>	<b>\$ 64,700</b>	<b>462.61%</b>
<b>Other Financing Sources</b>					
	<b>Transfer In</b>				
4931	Transfer In - General Fund	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	<b>Subtotal</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>\$ 1,251,939</b>	<b>\$ 1,237,350</b>	<b>\$ 1,250,200</b>	<b>1.04%</b>

## Schedule of Expenditures: Bull Creek Golf Course

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 7,093	\$ 10,114	42.59%
3000	Non - Categorical	\$ 71,180	\$ 61,164	\$ 63,163	3.27%
	<b>Subtotal</b>	<b>\$ 71,180</b>	<b>\$ 68,257</b>	<b>\$ 73,277</b>	<b>7.35%</b>
<b>630</b>	<b>Bull Creek Golf Course</b>				
2100	Bull Creek Golf Course Maintenance	\$ 735,822	\$ 635,645	\$ 678,079	6.68%
2200	Bull Creek Golf Course Operations	\$ 492,494	\$ 533,448	\$ 498,844	-6.49%
	<b>Subtotal</b>	<b>\$ 1,228,316</b>	<b>\$ 1,169,093</b>	<b>\$ 1,176,923</b>	<b>0.67%</b>
	<b>Total Expenditures</b>	<b>\$ 1,299,496</b>	<b>\$ 1,237,350</b>	<b>\$ 1,250,200</b>	<b>1.04%</b>

**Schedule of Revenues: Oxbow Creek Golf Course**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4542	Golf Course Operations	\$ 185,689	\$ 190,000	\$ 185,000	-2.63%
4543	Range Fees	\$ 14,624	\$ 15,000	\$ 15,000	0.00%
4544	Golf Course Snack Bar	\$ 19,299	\$ 22,000	\$ 22,000	0.00%
4582	Sale of Merchandise	\$ 7,419	\$ 8,000	\$ 8,000	0.00%
	<b>Subtotal</b>	<b>\$ 227,031</b>	<b>\$ 235,000</b>	<b>\$ 230,000</b>	<b>-2.13%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4837	Miscellaneous	\$ 159	\$ -	\$ -	N/A
4842	Vendor Comp Sales Tax	\$ 559	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 718</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Other Financing Sources</b>					
	<b>Transfer In</b>				
4931	Transfer In - General Fund	\$ 250,000	\$ 150,000	\$ 150,000	0.00%
	<b>Subtotal</b>	<b>\$ 250,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>\$ 477,749</b>	<b>\$ 385,000</b>	<b>\$ 380,000</b>	<b>-1.30%</b>

**Schedule of Expenditures: Oxbow Creek Golf Course**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 2,379	\$ 6,169	159.31%
3000	Non - Categorical	\$ 30,985	\$ 24,913	\$ 25,482	2.28%
	<b>Subtotal</b>	<b>\$ 30,985</b>	<b>\$ 27,292</b>	<b>\$ 31,651</b>	<b>15.97%</b>
<b>640</b>	<b>Oxbow Creek Golf Course</b>				
2100	Oxbow Creek Pro Shop	\$ 158,097	\$ 174,767	\$ 159,998	-8.45%
2200	Oxbow Creek Maintenance	\$ 192,632	\$ 182,941	\$ 188,351	2.96%
2300	Oxbow Creek Debt Service	\$ 3,108	\$ -	\$ -	N/A
	<b>Subtotal</b>	<b>\$ 353,837</b>	<b>\$ 357,708</b>	<b>\$ 348,349</b>	<b>-2.62%</b>
	<b>Total Expenditures</b>	<b>\$ 384,822</b>	<b>\$ 385,000</b>	<b>\$ 380,000</b>	<b>-1.30%</b>



**Revenue by Division: Civic Center**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
1999	Operations	\$ 3,686,435	\$ 1,247,000	\$ 1,454,643	16.65%
2100	Hockey	\$ 367,263	\$ -	\$ -	N/A
2200	Football	\$ 72,596	\$ 26,500	\$ 38,500	45.28%
2500	Events	\$ 2,345,203	\$ 2,987,945	\$ 3,320,000	11.11%
2700	Ice Rink	\$ 14,561	\$ 273,000	\$ 250,000	-8.42%
2800	Concessions	\$ 436,976	\$ 460,000	\$ 310,000	-32.61%
<b>Total</b>		<b>\$ 6,923,035</b>	<b>\$ 4,994,445</b>	<b>\$ 5,373,143</b>	<b>7.58%</b>

**Schedule of Revenues**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
<b>Charges for Services</b>					
	<b>Operations</b>				
4568	Parking Fee	\$ 105,824	\$ 40,000	\$ 75,000	87.50%
4573	Ticket Sales	\$ 3,399,063	\$ 2,254,233	\$ 2,495,000	10.68%
4574	Facility Fees	\$ 174,599	\$ 115,212	\$ 171,500	48.86%
4576	Catering	\$ 86,842	\$ 25,000	\$ 25,000	0.00%
4582	Sale of Merchandise	\$ 317,973	\$ 255,000	\$ 155,000	-39.22%
4587	Food Service Contract	\$ 223,786	\$ 135,000	\$ 120,000	-11.11%
	<b>Subtotal</b>	<b>\$ 4,308,087</b>	<b>\$ 2,824,445</b>	<b>\$ 3,041,500</b>	<b>7.68%</b>
<b>Miscellaneous</b>					
	<b>Other Miscellaneous Revenues</b>				
4801	Private Contributions	\$ 15,000	\$ -	\$ -	N/A
4802	Donations	\$ 13,819	\$ -	\$ 203,143	N/A
4837	Miscellaneous Revenue	\$ 787,057	\$ 512,000	\$ 512,000	0.00%
	<b>Subtotal</b>	<b>\$ 815,876</b>	<b>\$ 512,000</b>	<b>\$ 715,143</b>	<b>39.68%</b>
<b>Rents and Royalties</b>					
4842	Vendors Comp Sales Tax	\$ 2,451	\$ 2,000	\$ 1,500	-25.00%
4862	Sale of Salvage	\$ -	\$ -	\$ -	N/A
4872	Sale of Advertisements	\$ 37,845	\$ 30,000	\$ 30,000	0.00%
4880	Rent Civic Center	\$ 525,673	\$ 406,000	\$ 365,000	-10.10%
	<b>Subtotal</b>	<b>\$ 565,969</b>	<b>\$ 438,000</b>	<b>\$ 396,500</b>	<b>-9.47%</b>
	<b>Subtotal Miscellaneous</b>	<b>\$ 1,381,845</b>	<b>\$ 950,000</b>	<b>\$ 1,111,643</b>	<b>17.02%</b>
<b>Other Financing Sources</b>					
<b>Transfers In</b>					
4931	Transfer - in General Fund	\$ -	\$ -	\$ -	N/A
4943	Transfer - in Hotel Motel Tax	\$ 1,233,103	\$ 1,220,000	\$ 1,220,000	0.00%
	<b>Subtotal</b>	<b>\$ 1,233,103</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>\$ 6,923,035</b>	<b>\$ 4,994,445</b>	<b>\$ 5,373,143</b>	<b>7.58%</b>

## Schedule of Expenses: Civic Center

		FY17 Actual	FY18 Adopted Budget	FY19 Recommended Budget	% Change
<b>160</b>	<b>Civic Center</b>				
1000	Civic Center Operations	\$ 1,898,514	\$ 1,943,669	\$ 2,227,833	14.62%
2100	Hockey	\$ 354,916	\$ -	\$ -	N/A
2200	Football	\$ 67,666	\$ 108,178	\$ 77,795	-28.09%
2500	Other Events	\$ 3,813,706	\$ 2,256,642	\$ 2,340,356	3.71%
2700	Civic Ctr Ice Rink OPS	\$ 150,655	\$ 160,724	\$ 168,532	4.86%
2750	Civic Ctr Ice Rink Events	\$ 69,678	\$ 73,473	\$ 69,973	-4.76%
2800	Civic Center Concessions	\$ 226,277	\$ 166,055	\$ 166,575	0.31%
	<b>Subtotal</b>	<b>\$ 6,581,412</b>	<b>\$ 4,708,741</b>	<b>\$ 5,051,064</b>	<b>7.27%</b>
<b>260</b>	<b>Public Works</b>				
3710	Other Maintenance/Repairs	\$ 127,688	\$ 100,000	\$ 125,000	25.00%
	<b>Subtotal</b>	<b>\$ 127,688</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	<b>25.00%</b>
<b>590</b>	<b>Non-Departmental</b>				
2000	Contingency	\$ -	\$ 10,996	\$ 16,287	48.12%
3000	Non - Categorical	\$ 189,995	\$ 174,708	\$ 180,792	3.48%
	<b>Subtotal</b>	<b>\$ 189,995</b>	<b>\$ 185,704</b>	<b>\$ 197,079</b>	<b>6.13%</b>
	<b>Total Expenditures</b>	<b>\$ 6,899,095</b>	<b>\$ 4,994,445</b>	<b>\$ 5,373,143</b>	<b>7.58%</b>

**Schedule of Revenues: Community Development Block Grant**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
099	CDBG	\$ 1,865,867	\$ 1,650,315	\$ 2,066,470	25.22%
	<b>Subtotal</b>	<b>\$ 1,865,867</b>	<b>\$ 1,650,315</b>	<b>\$ 2,066,470</b>	<b>25.22%</b>
	<b>Total Revenues</b>	<b>\$ 1,889,804</b>	<b>\$ 1,650,315</b>	<b>\$ 2,066,470</b>	<b>25.22%</b>

**Schedule of Expenditures: Community Development Block Grant**

		<b>FY17 Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Recommended Budget</b>	<b>% Change</b>
245	CDBG	\$ 1,802,637	\$ 1,650,315	\$ 2,066,470	25.22%
	<b>Subtotal</b>	<b>\$ 1,802,637</b>	<b>\$ 1,650,315</b>	<b>\$ 2,066,470</b>	<b>25.22%</b>
	<b>Total Expenditures</b>	<b>\$ 1,802,637</b>	<b>\$ 1,650,315</b>	<b>\$ 2,066,470</b>	<b>25.22%</b>



**Schedule of Revenues: Workforce Innovation & Opportunity Act**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
675 &					
680	Workforce Innovation Act (WIOA)	\$ 1,899,382	\$ 3,691,125	\$ 3,691,125	0.00%
	<b>Subtotal</b>	<b>\$ 1,899,382</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>0.00%</b>
	<b>Total Revenues</b>	<b>\$ 1,899,382</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>0.00%</b>

**Schedule of Expenditures: Workforce Innovation & Opportunity Act**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
675 &					
680	Workforce Innovation Act (WIOA)	\$ 1,903,332	\$ 3,691,125	\$ 3,691,125	0.00%
	<b>Subtotal</b>	<b>\$ 1,903,332</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>0.00%</b>
	<b>Total Expenditures</b>	<b>\$ 1,903,332</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>0.00%</b>

**Schedule of Revenues: Employee Health Insurance Fund**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
099	Insurance Contributions	\$ 24,847,857	\$ 23,647,283	\$ 23,847,283	0.85%
	<b>Subtotal</b>	<b>\$ 24,847,857</b>	<b>\$ 23,647,283</b>	<b>\$ 23,847,283</b>	<b>0.85%</b>
	<b>Total Revenues</b>	<b>\$ 24,847,857</b>	<b>\$ 23,647,283</b>	<b>\$ 23,847,283</b>	<b>0.85%</b>

**Schedule of Expenditures: Employee Health Insurance Fund**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
220	Health and Life Insurance	\$ 22,434,677	\$ 23,647,283	\$ 23,847,283	0.85%
	<b>Subtotal</b>	<b>\$ 22,434,677</b>	<b>\$ 23,647,283</b>	<b>\$ 23,847,283</b>	<b>0.85%</b>
	<b>Total Expenditures</b>	<b>\$ 22,434,677</b>	<b>\$ 23,647,283</b>	<b>\$ 23,847,283</b>	<b>0.85%</b>

**Schedule of Revenues: Risk Management Fund**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
099	Risk Mgmt/Worker's Compensation	\$ 5,092,297	\$ 4,754,474	\$ 4,279,299	-9.99%
	<b>Subtotal</b>	<b>\$ 5,092,297</b>	<b>\$ 4,754,474</b>	<b>\$ 4,279,299</b>	<b>-9.99%</b>
	<b>Total Revenues</b>	<b>\$ 5,092,297</b>	<b>\$ 4,754,474</b>	<b>\$ 4,279,299</b>	<b>-9.99%</b>

**Schedule of Expenditures: Risk Management Fund**

		<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Change</b>
220	Risk Mgmt/Worker's Compensation	\$ 3,514,166	\$ 4,754,474	\$ 4,279,299	-9.99%
	<b>Subtotal</b>	<b>\$ 3,514,166</b>	<b>\$ 4,754,474</b>	<b>\$ 4,279,299</b>	<b>-9.99%</b>
	<b>Total Expenditures</b>	<b>\$ 3,514,166</b>	<b>\$ 4,754,474</b>	<b>\$ 4,279,299</b>	<b>-9.99%</b>





## PERSONNEL

**This section includes  
information on staffing, benefits  
and changes for the Fiscal Year.**

## **PERSONNEL**

A top priority of the Columbus Consolidated Government (CCG) is to provide the most efficient services while retaining quality employees who are committed to excellence and the community. The CCG employs over **2,600** full-time, part-time, and temporary employees, who provide a wide range of services to the community.

The CCG provides a total benefit package that includes the following:

- Major Medical Health Insurance
- Life Insurance
- Social Security
- Long Term Disability Insurance
- Retirement Plan
- Dental Insurance
- Sick and Vacation Pay
- Worker's Compensation
- Cafeteria Plan
- Deferred Compensation Plans

### **Major Medical Health Insurance**

The CCG provides health insurance to all full-time employees. Coverage begins on the first day, coincide with or immediately following completion of 30 days of active employment. The City's annual contribution is \$5,800 per employee.

During 2013, the City opened its own Health and Wellness Center on the campus of Columbus Regional Healthcare System. The Health and Wellness Center provides routine primary healthcare, urgent care, and specialist referrals for members of the H&W Center plan. In addition to having no copayments for office visits, referrals, or routine pharmaceuticals, employees covered by the Health and Wellness plan enjoy premiums that are the lowest available for any plan offered at CCG. By more closely managing the health and wellbeing of its employees, CCG anticipates significant wellness and productivity benefits from the Health and Wellness Center program for its employees and their dependents. In addition, the City expects to see reduced healthcare costs in the long term by improving the health status of the workforce and by better management of chronic conditions.

### **Life Insurance (Accidental Death & Dismemberment)**

The CCG provides life, accidental death, and dismemberment insurance to all full-time employees. Coverage is equal to one and one-half (1½) times an employee's annual salary, rounded to the next highest \$500. The benefit is calculated at \$0.50 per \$1,000 of their salary.

### **Long-Term Disability**

CCG provides long-term disability coverage to all full-time employees. The Social Security Administration Office must declare an employee disabled, after which the plan allows the

## **PERSONNEL**

disabled employee to collect 60% of their monthly salary (offset by Social Security, Worker's Compensation and certain other pensions and disability plans).

### **Social Security (FICA)**

CCG contributes the employer's share of FICA, 7.65% (6.20% Social Security and 1.45% Medicare) of earnings up to a maximum salary of \$128,400. Maximum is for Social Security only. The Federal Insurance Program has no cap on Medicare contribution earnings.

### **Retirement**

The CCG provides two retirement plans: one for general government employees and an enhanced plan for public safety employees. Both plans offer early and normal retirement options, once time vests an employee. The City has historically contributed 100% of the costs for the program. However, in FY13 the City implemented an employee contribution rate of 4% for all eligible existing employees phased in at 2% over a 2-year period and a contribution rate of 8% for eligible new employees phased in at 6% the first year and 2% the second year. The general government employees' plan must generate a minimum of *\$4.9 million* based on employee salaries and *\$10.9 million* for public safety employees' salaries.

### **Vacation**

All city officials and permanent employees accrue and accumulate annual leave based on their years of service as displayed in the following table.

<b>Service</b>	<b>Earned</b>	<b>Accumulate</b>
0 - 10 years	10 days	20 days
10 - 15 years	15 days	20 days
15+ years	20 days	30 days

### **Sick Leave**

All city officials and permanent employees accrue 13 days of sick leave per year. An employee may accumulate the following maximums: 30 days in a base account and 60 days in a reserve account for a total of 90 days. By the last pay period in November, CCG pays one-fourth of accumulated sick leave beyond the 30 days allowed in an employees' base account as a bonus to employees. This bonus is based on the employee's salary/wage and is subject to City Council's approval. The remaining three-fourths above the 30 days are added to the employees' sick leave reserve account until a maximum of 60 days is accumulated.



## **PERSONNEL**

### **Catastrophic Sick Leave**

At the end of each leave year all accrued leave days above the maximum allowable reserve accumulations will be added to the catastrophic sick leave bank until a maximum of one hundred and twenty (120) days shall be attained. No charge shall be made against the catastrophic sick leave accumulation until the base and reserve accumulations for both vacation and sick leave have been exhausted, and until a valid medical certificate has been presented as to the nature of the employee's illness and inability to return to work.

### **Other Benefits**

The Columbus Consolidated Government (CCG) offers deferred compensation, cafeteria, vision and dental plans for employees. Although the City does not contribute to the plans, we offer the plans as a convenience to the employee.

### **Holidays**

For several years, the CCG has observed ten (10) holidays and one (1) floating holiday. This year the CCG will observe the floating holiday on December 24, 2018. A schedule of holidays is listed below:

<b>HOLIDAY</b>	<b>DATE OBSERVED</b>	<b>DAY</b>
Independence Day	July 4, 2018	Wednesday
Labor Day	September 3, 2018	Monday
Columbus Day	October 8, 2018	Monday
Veteran's Day	November 12, 2018	Monday
Thanksgiving Day/Day After	November 22 & 23, 2018	Thursday and Friday
Floating Holiday	December 24, 2018	Monday
Christmas	December 25, 2018	Tuesday
New Year's Day	January 1, 2019	Tuesday
Martin Luther King, Jr. Birthday	January 21, 2019	Monday
Memorial Day	May 27, 2019	Monday

## **PERSONNEL**

### **Personnel Summary**

The chart below details compensation and benefits discussed in earlier sections. Net personnel expenditures make up 56.3% of the total operating budget. Salaries, wages, and overtime are the largest elements of the compensation and benefits.

<b>Compensation and Benefits</b>		<b>%</b>
<b>Elements</b>	<b>Budget</b>	<b>of Net</b>
General Government Salaries, Wages & Overtime	\$ 51,112,427	33.1%
Public Safety Salaries, Wages, & Overtime	59,977,458	38.8%
FICA Contributions	8,707,524	5.6%
General Government Retirement	4,908,926	3.2%
Public Safety Retirement	11,085,892	7.2%
Group Health Care Contribution	15,061,324	9.7%
Group Life Insurance	511,117	0.3%
Other Benefits & Administrative Fees*	3,264,916	2.1%
<b>Total</b>	<b>\$154,629,584</b>	<b>100.0%</b>

*\*Includes: Unused Sick Leave, Unused Annual Leave, Major Disability Income, Death Benefit Escrow, Unemployment Compensation, certain Allowances, Relocation Expenses and Other Employee Benefits.*

*\$0 is included in Other Benefits to set aside funding for Post-retirement healthcare and other post-employment benefits (OPEB) per GASB Statement No. 45, Accounting and Financial reporting by Employers for Postemployment Benefits Other Than Pensions.*

## **PERSONNEL**

	FY18 Adopted			FY19 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Council	10			10		
Clerk of Council	3	1		3	1	
Mayor	4			4		
Internal Auditor	2			2		
City Attorney	4			4		
<b>Total Executive/Legal</b>	<b>23</b>	<b>1</b>		<b>23</b>	<b>1</b>	
City Manager Administration	7			7		
Mail Room	1		1	1		1
Print Shop	4			4		
Public Information & Relations (CCG-TV)	2		1	2		1
Citizens Service Center	8			8		
<b>Total City Manager</b>	<b>22</b>		<b>2</b>	<b>22</b>		<b>2</b>
Finance Administration	3			3		
Accounting	8			8		
Revenue	12	1		12	1	
Financial Planning	4			4		
Purchasing	7			7		
Cash Management	2			2		
<b>Total Finance</b>	<b>36</b>	<b>1</b>		<b>36</b>	<b>1</b>	
Information Technology	24			28		
GIS	4			0		
<b>Total Information Technology</b>	<b>28</b>			<b>28</b>		
<b>Human Resources</b>	<b>13</b>	<b>1</b>		<b>13</b>	<b>1</b>	
Inspections	26			25		
Special Enforcement	0			8		
<b>Total Codes and Inspections</b>	<b>26</b>			<b>33</b>		
<b>Planning</b>	<b>6</b>			<b>6</b>		
<b>Community Reinvestment</b>	<b>1</b>			<b>1</b>		
Traffic Engineering	22			22		
<b>Total Engineering</b>	<b>22</b>			<b>22</b>		
Public Works Administration	4			4		
Fleet Management	39		Varies	39		Varies
Special Enforcement	25	1		17	1	



## PERSONNEL

	FY18 Adopted			FY19 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Cemeteries	5			5		
Facilities Maintenance	30		Varies	30		Varies
<b>Total Public Works</b>	<b>103</b>	<b>1</b>	<b>Varies</b>	<b>95</b>	<b>1</b>	<b>Varies</b>
Parks & Recreation Admin	5	3		5	3	
Parks Services	72	8	Varies	72	5	
Recreation Administration	10	3	Varies	10	3	Varies
Athletic	2	2		2	2	
Community Schools Operations	3		Varies	3		Varies
Cooper Creek Tennis Center	4	7		4	7	
Lake Oliver Marina	1	3		1	3	
Aquatics	1		Varies	1		Varies
Columbus Aquatic Center	4	7	Varies	4	7	Varies
Therapeutics	1	1		2		
Cultural Arts Center	1	6		1	6	
Senior Citizen’s Center	5	4		5	4	
<b>Total Parks &amp; Recreation</b>	<b>109</b>	<b>44</b>	<b>Varies</b>	<b>110</b>	<b>40</b>	<b>Varies</b>
Tax Assessor	25			26		
Elections & Registration	6	5	Varies	6	8	Varies
<b>Total Boards &amp; Elections</b>	<b>31</b>		<b>Varies</b>	<b>32</b>	<b>3</b>	<b>Varies</b>
Chief of Police	10			10		
Intelligence/Vice	25			25		
Support Services	42			42		
Field Operations	217			217		
Office of Professional Standards	7			8		
METRO Drug Task Force	3			3		
Administrative Services	21			21		
Investigative Services	99			99		
<b>Total Police</b>	<b>424</b>			<b>425</b>		
Chief of Fire & EMS	5			5		
Operations	332			332		
Special Operations	11			11		
Administrative Services	11			11		
Emergency Management	2			2		
Logistics/Support	3			3		
<b>Total Fire &amp; EMS</b>	<b>364</b>			<b>364</b>		
<b>Muscogee County Prison</b>	<b>111</b>		<b>Varies</b>	<b>113</b>		<b>Varies</b>
<b>Superior Court Judges</b>	<b>17</b>	<b>4</b>	<b>2</b>	<b>17</b>	<b>4</b>	<b>2</b>
<b>District Attorney</b>	<b>33</b>			<b>33</b>		
<b>Adult Probation</b>	<b>2</b>	<b>1</b>		<b>0</b>	<b>0</b>	

## **PERSONNEL**

	FY18 Adopted			FY19 Recommended		
	General Fund					
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
Juvenile Court & Circuit Wide Juvenile Court	14			14		
Jury Manager	2	1		2	1	
Victim Witness – DA	3			3		
Superior Court Clerk	35	2	Varies	39	2	Varies
Board of Equalization	1			1		
State Court Judges	6			6		
State Court Solicitor	14			14		
Public Defender	9		Varies	9		Varies
Municipal Court Judge	5	1		5	1	
Clerk of Municipal Court	14			14		
Municipal Court Marshal	14		Varies	14		Varies
Judge of Probate	6			7		
Sheriff	327	2	86	327	2	86
Tax Commissioner	28	2		28	2	
Coroner	4		1	4		1
Recorder’s Court	15	2		14	3	
Parking Management	0			1		Varies
Total General Fund	1868	68	Varies	1875	67	Varies
	OLOST Fund					
Crime Prevention	1			1		
Police	110			110		
E911 Communications	9			9		
Fire & EMS	20			20		
Muscogee County Prison	5			5		
District Attorney	2			2		
Clerk of Superior Court	1			1		
State Solicitor	3			3		
Municipal Court Clerk	2			2		
Marshal	5			5		
Probate Court	1			1		
Sheriff	26			26		
Recorder’s Court	2			2		
Engineering – Infrastructure	0			0		
Total LOST Fund¹	187			187		

<sup>1</sup> Public Defender has 2 contractual Public Defenders paid out of OLOST Public Safety operating.

## PERSONNEL

	FY18 Adopted			FY19 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	<b>Stormwater Fund</b>					
Drainage	5			5		
Stormwater	5			5		
Stormwater Maintenance	55			55		
<b>Total Stormwater Fund</b>	<b>65</b>			<b>65</b>		
	<b>Paving Fund</b>					
Highway & Roads	15			15		
Street Repairs & Maintenance	70			70		
Urban Forestry & Beautification	84		2	84		2
ROW Community Services	3	13		3	13	
<b>Total Paving Fund</b>	<b>172</b>	<b>13</b>	<b>2</b>	<b>172</b>	<b>13</b>	<b>2</b>
	<b>Integrated Waste Fund</b>					
Solid Waste Collection	71			71		
Recycling	14			14		
Granite Bluff Inert Landfill	3			4		
Pine Grove Sanitary Landfill	13			12		
Recycling Center	10			11		
Park Services Refuse Collection	1			1		
<b>Total Integrated Waste Fund</b>	<b>112</b>			<b>113</b>		
	<b>Emergency Telephone Fund</b>					
E911 Communications	53	1		53	1	
<b>Total Emergency Telephone Fund</b>	<b>53</b>	<b>1</b>		<b>53</b>	<b>1</b>	
	<b>CDBG Fund</b>					
Community Reinvestment	4	1		5	1	
<b>Total CDBG Fund</b>	<b>4</b>	<b>1</b>		<b>5</b>	<b>1</b>	
	<b>HOME Program Fund</b>					
HOME-Community Reinvestment	1			1		
<b>Total HOME Program Fund</b>	<b>1</b>			<b>1</b>		
	<b>Civic Center Fund</b>					
Civic Center Operations	20			20		
Ice Rink Operations	2			2		
Civic Center Concessions	1			1		
<b>Total Civic Center Fund</b>	<b>23</b>			<b>23</b>		
	<b>Transportation Fund</b>					
Administration	1			1		
Operations	44			44		
Maintenance	13			13		
Dial-A-Ride	5			5		
FTA	11			11		
TSPLOST Administration	1			1		
TSPLOST Operations	17			17		
TSPLOST Maintenance	2			2		
TSPLOST Dial-A-Ride	4			4		
<b>Total Transportation Fund</b>	<b>98</b>			<b>98</b>		



## **PERSONNEL**

	FY18 Adopted			FY19 Recommended		
	Full-time	Part-time	Seasonal/ Temporary	Full-time	Part-time	Seasonal/ Temporary
	<b>Parking Management Fund</b>					
Parking Garage/Enforcement	4			0		
<b>Total Parking Management Fund</b>	<b>4</b>			<b>0</b>		
	<b>JTPA/WIA Fund</b>					
Job Training	13		Varies	13		Varies
<b>Total JTPA/WIA Fund</b>	<b>13</b>		<b>Varies</b>	<b>13</b>		<b>Varies</b>
	<b>Columbus Ironworks &amp; Trade Center Fund</b>					
Trade Center Operations	25	8		26	8	
<b>Total Columbus Ironworks &amp; Trade Center Fund</b>	<b>25</b>	<b>8</b>		<b>26</b>	<b>8</b>	
	<b>Bull Creek Golf Course Fund</b>					
Bull Creek Golf Course	10	9	Varies	10	9	Varies
<b>Bull Creek Golf Course Fund</b>	<b>10</b>	<b>9</b>	<b>Varies</b>	<b>10</b>	<b>9</b>	<b>Varies</b>
	<b>Oxbow Creek Golf Course Fund</b>					
Oxbow Creek Golf Course	5	4	Varies	5	4	Varies
<b>Oxbow Creek Golf Course Fund</b>	<b>5</b>	<b>4</b>	<b>Varies</b>	<b>5</b>	<b>4</b>	<b>Varies</b>
	<b>Risk Management Fund</b>					
Risk Management & Workers Compensation	3	6		3	6	
<b>Risk Management Fund</b>	<b>3</b>	<b>6</b>		<b>3</b>	<b>6</b>	
	<b>Other Funds</b>					
<b>Total Other Funds<sup>2</sup></b>	<b>14</b>	<b>Varies</b>	<b>Varies</b>	<b>14</b>	<b>Varies</b>	<b>Varies</b>
<b>Total CCG Personnel</b>	<b>2657</b>	<b>110</b>	<b>Varies</b>	<b>2663</b>	<b>109</b>	<b>Varies</b>

<sup>2</sup> Only employees who are eligible for pension benefits under the City's pension plan are included in the full-time Other Funds total.

## **PERSONNEL**

<b><u>Agency/Organization</u></b>	<b><u>Position</u></b>	<b><u>Effective Date</u></b>
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### **NEW POSITIONS**

#### **General Fund 0101**

Tax Assessor	(1) GIS Technician (G14)	7/1/2018
Elections	(3) Part Time Elections Techs (G11)	7/1/2018
Police	(1) Crime Analyst (G16)	7/1/2018
Muscogee County Prison	(2) Correctional Officer (PS12)	7/1/2018
Clerk of Superior Court	(2) Deputy Clerk II (G12)	7/1/2018
Probate Court	(1) Deputy Clerk II (G12)	7/1/2018

#### **Integrated Waste Fund 0207**

Public Works	(1) Baler Operator (G12)	7/1/2018
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#### **CDBG Fund 0210**

CDBG Administration	(1) Real Estate Technician (G17)	7/1/2018
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#### **Trade Center Fund 0753**

Trade Center	(1) Conference Facilitator I (G15)	7/1/2018
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### **TRANSFERS - Additions**

#### **General Fund 0101**

Inspections and Codes	(2) Special Enforcement Supervisors (G16)	7/1/2018
Inspections and Codes	(6) Special Enforcement Officers (G13)	7/1/2018
Clerk of Superior Court	(2) Deputy Clerk I (G10)	7/1/2018
Parking Management	(1) Parking Division Manager (G18)	7/1/2018

### **TRANSFERS - Deletions**

#### **General Fund 0101**

Public Works	(2) Special Enforcement Supervisors (G16)	7/1/2018
Public Works	(6) Special Enforcement Officers (G13)	7/1/2018
Adult Probation	(2) Accounting Clerks (G10)	7/1/2018

#### **Parking Management Fund 0752**

Parking Management	(1) Parking Division Manager (G18)	7/1/2018
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### **DELETIONS**

#### **General Fund 0101**

Inspections and Codes	(1) Building Inspector (G16)	7/1/2018
Adult Probation	(1) Part Time Accounting Clerk (G10)	7/1/2018

## **PERSONNEL**

### **Parking Management Fund 0752**

Parking Management	(1) Parking Enforcement Supervisor (G14)	7/1/2018
Parking Management	(2) Parking Enforcement Officers (G10)	7/1/2018

### **RECLASSIFICATION**

#### **General Fund 0101**

Inspections and Codes	(1) Special Enforcement Supervisor (G15) to (1) Special Enforcement Coordinator (G17)	7/1/2018
Public Works	(1) Animal Control Division Manager (G21) to (1) Animal Control Veterinarian (G23I)	7/1/2018
Parks & Recreation	(1) Aquatic Center Director (G23) to (1) Aquatic Division Manager (G19)	7/1/2018
Parks & Recreation	(1) Part Time Therapeutics Recreation Center Leader (G2) to (1) Full Time Administrative Secretary (G10)	7/1/2018
Parks & Recreation	(1) Custodian (G6A) to (1) Recreation Program Specialist III (G14A)	7/1/2018
Parks & Recreation	(1) Athletic Program Supervisor (G16A) to (1) Athletic Division Manager (G19C)	7/1/2018
Parks & Recreation	(1) Community Schools Supervisor (G16A) to (1) Community Schools Division Manager (G19C)	7/1/2018
Parks & Recreation	(1) Marina Supervisor (G9) to (1) Recreation Program Specialist III (G14)	7/1/2018
Clerk of Superior Court	(2) Accounting Clerk (G10) to (2) Deputy Clerk I (G10) (Title Change Only)	7/1/2018
Probate Court	(1) Fiduciary Compliance Office/Law Clerk (G20J) to (1) Associate Judge (G22L)	7/1/2018
Probate Court	(1) Deputy Clerk (G12A) to (1) Passport Supervisor/Deputy Clerk (G14A)	7/1/2018
Sheriff	(1) Major (PS23C) to (1) Jail Commander (PS23D)	7/1/2018
Sheriff	(1) Chief Deputy Sheriff (PS24F) to (1) Chief Deputy Sheriff (PS24H)	7/1/2018
Sheriff	(1) Major (PS23C)	7/1/2018



## **PERSONNEL**

to (1) Deputy Sheriff (PS14C)

### **Sewer Fund 0202**

Public Works (1) Equipment Operator Crew Leader (G13B) 7/1/2018  
to Heavy Equipment Supervisor (G15B)

Public Works (1) Stormwater Drainage Technician (G15D) 7/1/2018  
to (1) Stormwater Drainage Technician (G13A)

### **Paving Fund 0203**

Public Works (1) Public Works Supervisor (G15A) 7/1/2018  
to (1) Correctional Detail Supervisor (PS15A)

### **Integrated Waste Fund 0207**

Public Works (2) Heavy Equipment Operator (G13A) 7/1/2018  
to (2) Heavy Equipment Supervisor (G15A)

Public Works (1) Landfill Operator (G12A) 7/1/2018  
to (1) Landfill Maintenance Worker I (G7A)

### **Transportation Fund 0751**

METRA TSPLOST Operations (1) Correctional Officer (PS12A) 7/1/2018  
to (1) Transportation Crew Leader (G12A)

### **ADDITIONAL COMPENSATION:**

This Recommended Budget includes the following pay adjustments and incentives:

- ◆ The Muscogee County Sheriff's Office Recruitment and Retention Plan will be implemented effective July 1, 2018. All Muscogee County Sheriff Correctional Officers without a degree who are currently at Grade 12 Step A or Step B will have their base pay moved to Step C. All Muscogee County Sheriff Correctional Officers with a degree who are currently at Grade 12 Step B or Step C will have their base pay moved to Step D. All Muscogee County Sheriff Deputies without a degree who are currently at Grade 14 Step A or Step B will have their base pay moved to Step C. All Muscogee County Sheriff Deputies with a degree who are currently at Grade 14 Step A, Step B or Step C will have their base pay moved to Step D. All new Correctional Officers hired after July 1, 2018 who has not obtained an Associates, Bachelors, or Masters degree will be hired with a base pay of Grade 12 Step C. All new Correctional Officers hired after July 1, 2018 who has obtained an Associates, Bachelors, or Masters degree will be hired with a base pay of Grade 12 Step D. All new Sheriff Deputies hired after July 1, 2018 who has not obtained an Associates, Bachelors, or Masters degree will be hired with a base pay of Grade 14 Step C. All new Sheriff Deputies hired after July 1, 2018 who has obtained an Associates, Bachelors, or Master's degree will be hired with a base pay of Grade 14 Step D.
- ◆ The Columbus Police Department Recruitment and Retention Plan will be revised effective July 1, 2018. All Columbus Police Department officers currently at Grade 14 Step C will have their base pay moved to Step D while officers currently at Step D with a degree will have their base pay moved to Step E. All new Police Officers hired after July 1, 2018 who has not obtained an Associates, Bachelors, or Masters degree will be hired with a base pay of Grade 14 Step D. All new Police Officers hired after July 1, 2018 who has obtained an Associates, Bachelors, or Master's degree will be hired with a base pay of Grade 14 Step E. Corporal officers at Grade 16 Step A will have their base pay moved Grade 16 Step B.

## **PERSONNEL**

Sixteen (16) Police Officer positions shall remain unfunded until expressly approved by Council in order to fund the initial implementation of the Columbus Police Department Recruitment and Retention Plan.

- ◆ Effective January 1, 2019, annual base supplemental from Muscogee County for the Superior Court Judges of the Chattahoochee Judicial Circuit will be increased by \$500 as part of the FY19 Budget.

## DEPARTMENT/ OFFICE SUMMARIES

**This section includes detailed information on Department/Office budgets by appropriation as well as by fund.**



## DEPARTMENTAL SUMMARY

100-1000 CITY COUNCIL GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 265,051	\$ 264,643	\$ 271,782	2.70%
OPERATING	\$ 49,932	\$ 51,250	\$ 59,600	16.29%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 314,983</b>	<b>\$ 315,893</b>	<b>\$ 331,382</b>	<b>4.90%</b>

The City Council is the legislative body of the Columbus Consolidated Government. It consists of ten members, of whom eight are elected from municipal districts and two that are elected citywide for four-year staggered terms. The Council appoints members to citizen boards and commissions and confirms the City Manager. The City Council also decides the type and level of service provided by the Consolidated Government, reviews and adopts resolutions, ordinances, the operating budget, and approves purchases and contracts exceeding \$10,000 or multi-year contracts of any dollar amount.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ Operational adjustments of \$8,350 consists of:

- Education/Training increase of \$5,000
- Travel, School, and Conferences increase of \$3,000
- Membership Dues and Fees increases of \$250
- Printing Services increases of \$100

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

100-2000 CLERK OF COUNCIL GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 198,427	\$ 206,757	\$ 210,973	2.04%
OPERATING	\$ 16,011	\$ 16,127	\$ 18,672	15.78%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,438</b>	<b>\$ 222,884</b>	<b>\$ 229,645</b>	<b>3.03%</b>

The Clerk of Council (COC) is the administrative arm of the City Council. The Clerk prepares and maintains the minutes of Columbus Council meetings. A comprehensive index file of ordinances and resolutions adopted by the City Council is processed and maintained by the Clerk. Additionally, the Clerk is responsible for maintaining and updating the official copy of the Columbus Code and is a supplemental service to departments and paid subscribers. Furthermore, the office is responsible for securing permits and fee collections for each interment in the City's four cemeteries.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ Operational adjustment of \$2,545 consists of:

- Records and Documents increase of \$2,545

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

110-1000 MAYOR GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 266,360	\$ 266,569	\$ 270,544	1.49%
OPERATING	\$ 46,850	\$ 22,080	\$ 22,080	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 313,210</b>	<b>\$ 288,649</b>	<b>\$ 292,624</b>	<b>1.38%</b>

The Mayor is the Chief Executive of the Columbus Consolidated Government. The Mayor directs the executive branch of government, which consists of the Office of the Mayor, the Office of the City Manager, as well as departments, boards, commissions and authorities ordained by Council or established by law. The Mayor is the official spokesperson for the Consolidated Government, presides at all meetings of the City Council, and is the Director of Public Safety. The Mayor is aided by a City Manager, who, in the performance of their duties, shall be responsible to the Mayor. The specific powers and duties of the Mayor are specifically set forth in Sec. 4-201 of the City Charter.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

110-2600 INTERNAL AUDITOR GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 163,926	\$ 182,730	\$ 187,074	2.38%
OPERATING	\$ 8,061	\$ 10,403	\$ 10,403	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,987</b>	<b>\$ 193,133</b>	<b>\$ 197,477</b>	<b>2.25%</b>

The Internal Auditor assists in organizational, operational, and budgetary matters for the Columbus Consolidated Government. The Internal Auditor is also responsible for conducting research and providing recommendations for improving the efficiency and effectiveness of operations within the

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

120 CITY ATTORNEY GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 360,884	\$ 352,648	\$ 360,994	2.37%
OPERATING	\$ 2,013,901	\$ 355,100	\$ 355,100	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,374,785</b>	<b>\$ 707,748</b>	<b>\$ 716,094</b>	<b>1.18%</b>

The City Attorney is responsible for preparing ordinances and resolutions for Council action, legislative bills, reviewing contracts, and advising and consulting on administrative matters. The department also participates in general legislative programs through activities of City organizations. City Attorney staff represents the Mayor and departments in local, state, and federal courts.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

130 CITY MANAGER GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,376,679	\$ 1,394,711	\$ 1,427,677	2.36%
OPERATING	\$ 68,659	\$ 84,249	\$ 84,249	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,445,338</b>	<b>\$ 1,478,960</b>	<b>\$ 1,511,926</b>	<b>2.23%</b>

The City Manager's Office is responsible for carrying out the policies of the Mayor and Council, for providing broad vision and leadership, and for overseeing the day-to-day operations of the Consolidated Government, as well as the custodian to all real and personal property of the City. The City Manager's Office consists of the following divisions: City Manager, Mail Room, Public Information, Print Shop, and the Citizen's Service Center.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

200 FINANCE DEPARTMENT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,709,682	\$ 1,885,001	\$ 1,930,301	2.40%
OPERATING	\$ 382,377	\$ 383,080	\$ 385,580	0.65%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,092,059</b>	<b>\$ 2,268,081</b>	<b>\$ 2,315,881</b>	<b>2.11%</b>

The Finance Department is responsible for all financial transactions, financial management and financial reporting of the Consolidated Government. The department acts as a support team to assist other departments in carrying out their respective missions by providing services in the areas of Accounting, Financial Planning/Budget Management, Purchasing, Cash Management and Revenue/Occupational Tax. Each of the five divisions has specific responsibilities that are governed by federal, state and/or local laws.

### **Personal Services:**

#### **♦ The following positions remain unfunded in FY19:**

- Administrative Secretary G10
- Financial Analyst G17
- PT Customer Service Representative G09

### **Operations:**

#### **♦ Operational adjustments of \$2,500 consists of:**

- Auditing Services increase of \$2,500

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

210 INFORMATION TECHNOLOGY GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,764,301	\$ 1,757,185	\$ 1,790,197	1.88%
OPERATING	\$ 3,087,307	\$ 3,605,271	\$ 3,596,832	-0.23%
CAPITAL OUTLAY	\$ 36,728	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,888,336</b>	<b>\$ 5,362,456</b>	<b>\$ 5,387,029</b>	<b>0.46%</b>

The Department of Information Technology provides a full range of management information and processing services for the Consolidated Government. This includes long range planning and implementations of new information systems that best meet the requirement of user departments.

### **Personal Services:**

- ♦ The following vacant positions remain UNFUNDED in FY19:
  - Application Developer G19

### **Operations:**

- ♦ Operational adjustments of (\$8,439) consists of:
  - Equipment Rental/Lease decrease of (\$8,439)

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

220-1000 HUMAN RESOURCES GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 789,782	\$ 784,682	\$ 806,418	2.77%
OPERATING	\$ 32,816	\$ 36,476	\$ 36,476	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 822,598</b>	<b>\$ 821,158</b>	<b>\$ 842,894</b>	<b>2.65%</b>

The Administration Division within the Department of Human Resources provides services to recruit, develop, and retain highly professional deliverers of quality customer service to the citizens of Georgia. The Employee Benefits Division within the Department of Human Resources manages programs, deferred income, unemployment insurance, savings program, thrift programs, employees' assistance, and other programs.

### **Personal Services:**

- ♦ The following vacant position remains UNFUNDED for FY19
  - Administrative Secretary PT G10

### **Operations:**

- ♦ No Issues

### **Capital Outlay:**

- ♦ No Issues



## DEPARTMENTAL SUMMARY

220-2100 HUMAN RESOURCES BENEFITS GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,157,197	\$ 1,160,525	\$ 1,070,793	-7.73%
OPERATING	\$ 140,855	\$ 133,694	\$ 143,351	7.22%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,298,052</b>	<b>\$ 1,294,219</b>	<b>\$ 1,214,144</b>	<b>-6.19%</b>

The Employee Benefits Division within the Department of Human Resources manages programs, deferred income, unemployment insurance, savings program, thrift programs, employees' assistance, and other programs.

### **Personal Services:**

- ♦ Major Disability and Death Benefit Escrow set according to actuarial valuation

### **Operations:**

- ♦ Operational adjustments of \$9,657 consists of:
  - Special Events Supplies increase of \$9,657

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

240 INSPECTIONS AND CODES GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,301,136	\$ 1,310,790	\$ 1,698,092	29.55%
OPERATING	\$ 196,107	\$ 156,199	\$ 263,919	68.96%
CAPITAL OUTLAY	\$ 8,926	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,506,169</b>	<b>\$ 1,466,989</b>	<b>\$ 1,962,011</b>	<b>33.74%</b>

Inspections and Codes Department oversees the responsibilities of Inspections and Code Enforcement and Special Enforcement units. This department is responsible for recommending goals, policies, and programs for the comprehensive development of the community.

### **Personal Services:**

♦ **The following vacant position remains UNFUNDED for FY19**

- Mechanical Inspection Coordinator G18
- Electrical Inspector G16

♦ **Personnel adjustments of (\$47,340) consists of:**

- Reclass one (1) Special Enforcement Supervisor G15D to Special Enforcement Coordinator G17D - \$4,835 (salary with benefits)
- Delete one (1) Building Inspector G16B - (\$52,370) (salary with benefits)

### **Budget Notes:**

♦ **Transfer Special Enforcement unit from Public Works to Inspections and Codes**

- Transfer eight (8) positions from Public Works 260-2400 - \$386,183 (salary with benefits)

### **Operations:**

♦ **Operational adjustments of \$107,720 consist of:**

- Operational increase offset by Building Inspector deletion consists of:
  - Education/Training increase of \$2,000
  - Mobile Phone increase of \$4,000
  - Travel, School, & Conferences increase of \$6,000
- Operational transfer of \$95,720 from Public Works, 260-2400 consists of:
  - Lot Cleaning & Maintenance increase of \$60,000
  - Operating Materials increase of \$13,500

- Motor Fuel increase of \$9,076
- Auto Parts and Supplies increase of \$5,681
- Uniforms increases of \$1,140
- Travel, Schools & Conferences increase of \$1,869
- Postage increase of \$1,598
- Various operating increases/decreases adjustments of \$2,856

**Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

240-2900 INSPECTIONS AND CODES PRINT SHOP GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

Inspections and Codes Department oversees the responsibilities of Print Shop and Inspections and Code Enforcement. This department is responsible for recommending goals, policies, and programs for the comprehensive development of the community.

### **Personal Services:**

♦ No Issues

### **Budget Notes:**

♦ In FY17, Print Shop (240-2900) was transferred from Inspections and Codes to City Manager (130-2550)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues



## DEPARTMENTAL SUMMARY

242 PLANNING GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 238,181	\$ 246,197	\$ 250,900	1.91%
OPERATING	\$ 30,205	\$ 25,253	\$ 25,253	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 268,386</b>	<b>\$ 271,450</b>	<b>\$ 276,153</b>	<b>1.73%</b>

The mission of the Planning Department is to provide continuous, comprehensive, and coordinated planning efforts through a proactive public participation process. The process will provide for local and regional growth and mobility, while fostering sustainable development sensitive to the community and its natural resources.

### **Personal Services:**

♦ The following vacant positions will remain UNFUNDED in FY19:

- Planner G17
- Planning Tech G11

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

245 COMMUNITY REINVESTMENT REAL ESTATE GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 54,894	\$ 48,592	\$ 50,584	4.10%
OPERATING	\$ 97,113	\$ 91,218	\$ 91,218	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,007</b>	<b>\$ 139,810</b>	<b>\$ 141,802</b>	<b>1.42%</b>

Community Reinvestment provides comprehensive real estate management and services in a professional and cost effective manner for the benefit of the citizens in the city of Columbus. The Real Estate Division oversees the acquisition, disposition, and management of the land holdings of the Columbus Consolidated Government.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

250 ENGINEERING GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 882,209	\$ 924,253	\$ 965,080	4.42%
OPERATING	\$ 658,383	\$ 671,032	\$ 671,032	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ 119,965	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,540,592</b>	<b>\$ 1,595,285</b>	<b>\$ 1,756,077</b>	<b>10.08%</b>

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region. An effective/safe transportation system is in place to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City departments by the effective and efficient delivery of construction management and special enforcement. The Engineering Department consists of the following divisions: Traffic Engineering and Special Enforcement.

### **Personal Services:**

#### **♦ The following vacant positions will remain UNFUNDED in FY19:**

- Sr Traffic Sign Tech G14
- Traffic Control Tech G10
- Traffic Signal Marking Supervisor G16
- Traffic Signal Construction Specialist G12

### **Operations:**

- #### **♦ No Issues**

### **Capital Outlay:**

#### **♦ Total - \$119,965**

- One (1) Ford F-550 Flat Bed with Equipment Modifications (Replacement) - \$119,965

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,822,391	\$ 4,888,302	\$ 4,566,594	-6.58%
OPERATING	\$ 3,141,728	\$ 3,262,209	\$ 3,209,350	-1.62%
CAPITAL OUTLAY	\$ 2,443	\$ -	\$ 80,154	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,966,562</b>	<b>\$ 8,150,511</b>	<b>\$ 7,856,098</b>	<b>-3.61%</b>

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment. The General Fund divisions consist of: Administration, Fleet Management, Special Enforcement, Cemeteries, and Facilities Maintenance.

### **Personal Services:**

♦ **The following vacant positions remain UNFUNDED in FY19:**

- Fleet Maintenance Tech II G12
- Animal Control Technician G10
- Correctional Detail Officer - Cemeteries PS12

♦ **Personnel adjustments of (\$70,395) consists of:**

**Animal Control Division**

- Salary Savings of (\$100,000)
- Reclass one (1) Animal Control Division Manager G21 to Animal Control Veterinarian G23I - \$29,605 (salary with benefits)

### **Budget Note:**

- ♦ **In FY19, 8 positions transferred from Public Works (260-2400) to Inspections and Codes (240-2400) (\$386,183)(salary with benefits) and (\$95,720) Operational transfers.**

### **Operations:**

♦ **Operational adjustments of (\$54,220) consists of:**

- Electricity increase of \$60,000
- Water increase of \$3,500
- Veterinary Services decrease to offset reclass of Animal Control Division Manager of (\$22,000)



- Operational transfer of (\$95,720) to Inspections and Codes, 240-2400 consists of:
  - Lot Cleaning & Maintenance decrease of (\$60,000)
  - Operating Materials decrease of (\$13,500)
  - Motor Fuel decrease of (\$9,076)
  - Auto Parts and Supplies decrease of (\$5,681)
  - Uniforms decrease of (\$1,140)
  - Travel, Schools, & Conferences decrease of (\$1,869)
  - Postage decrease of (\$1,598)
  - Various operating increases/decreases adjustments of (\$2,856)

### **Capital Outlay:**

♦ **Total - \$80,154**

#### **Cemeteries Division**

- Two (2) Full Size F250 Crew Cab Trucks (Replacement) - \$66,154
- Two (2) Zero Turn John Deere Mowers (Replacement) - \$14,000

## DEPARTMENTAL SUMMARY

<div>270</div> <div>PARKS AND RECREATION</div> <div>GENERAL FUND</div>				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,752,582	\$ 6,910,795	\$ 6,920,337	0.14%
OPERATING	\$ 3,762,116	\$ 3,797,778	\$ 3,627,778	-4.48%
CAPITAL OUTLAY	\$ 99,142	\$ -	\$ 45,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,613,840</b>	<b>\$ 10,708,573</b>	<b>\$ 10,593,115</b>	<b>-1.08%</b>

The Columbus Parks and Recreation Department strives for continual improvement of its broad based recreational programs including sports, cultural activities, parks, recreational facilities, and tourist attractions. Divisions included within the Parks and Recreation Department are as follows: Administration, Park Services, Recreation Services, Golden Park, Memorial Stadium, Athletics, Community Schools, Cooper Creek Tennis, Aquatics, Therapeutics, Cultural Arts, Lake Oliver Marina, and Senior Citizen's Centers.

### **Personal Services:**

#### ♦ The following ten positions remain unfunded in FY19:

- Four (5) FT Park Maintenance Workers G7
- One (1) PT Park Maintenance Worker G7
- Park Crew Supervisor G14
- Motor Equipment Operator II G11
- PT Admin Clerk I G9
- PT Pottery Specialist G05
- PT Custodian G6

#### ♦ Personnel adjustments of (\$249,825) consists of:

- Salary Savings of (\$250,000)

### **Park Services Division**

- Unfund two (2) Park Maintenance Workers G7 - (\$38,244)
- Unfund one (1) Gatekeeper G2 - (\$6,595)

### **Athletics Division**

- Reclass one (1) Athletic Program Supervisor G16 to Athletic Division Manager G19C \$9,923 (salary with benefits)

### **Community Schools Division**

- Reclass one (1) Community Schools District Supervisor G16 to Community Schools Division Manager G19C - \$9,923 (salary with benefits)

### **Lake Oliver Marina Division**

- Reclass one (1) Marina Supervisor G9 to Recreation Program Specialist III G14B \$10,035 (salary with benefits)

**Aquatics Center Division**

- Reclass one (1) Aquatic Center Director G23C to Aquatics Division Manager G19C (\$22,860) (salary with benefits)

**Therapeutics Center Division**

- Reclass one (1) PT Therapeutics Recreation Center Leader G2 to FT Administrative Secretary G10 - \$24,582 (salary with benefits)

**Senior Citizen Center Division**

- Reclass one (1) Custodian G6 to Recreation Program Specialist III G14 - \$13,411 (salary with benefits)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ Total - \$45,000

**Park Services Division**

- Five (5) Zero Turn Mowers (Replacement) - \$45,000

## DEPARTMENTAL SUMMARY

280 COOPERATIVE EXTENSION GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 103,819	\$ 111,674	\$ 111,674	0.00%
OPERATING	\$ 22,519	\$ 26,191	\$ 26,191	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 126,338</b>	<b>\$ 137,865</b>	<b>\$ 137,865</b>	<b>0.00%</b>

The Cooperative Extension Service is the educational arm of the USDA. The Columbus Extension Service is divided into five program areas: Agriculture and Natural Resources, Expanded Food and Nutrition, 4-H Youth, Home Economics, and Resource Development.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

290-1000 TAX ASSESSOR GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,207,484	\$ 1,249,645	\$ 1,316,807	5.37%
OPERATING	\$ 785,330	\$ 107,639	\$ 107,639	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,992,814</b>	<b>\$ 1,357,284</b>	<b>\$ 1,424,446</b>	<b>4.95%</b>

The Tax Assessor's Office operates under a five-member Board appointed by Council and is responsible for compiling the Annual Tax Digest, valuing real estate parcels, and personal property accounts in Muscogee County at its current fair market value to ensure that each taxpayer bears a fair share of their ad valorem tax burden.

### **Personal Services:**

♦ The following vacant positions will continue to be **UNFUNDED** in FY19:

- Appraiser III G14

♦ **Personnel adjustments of \$46,787 consists of:**

- Add one (1) GIS Technician G14 - \$46,787 (salary with benefits)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

290-2000 ELECTIONS & REGISTRATION GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 542,610	\$ 520,539	\$ 531,294	2.07%
OPERATING	\$ 270,902	\$ 129,964	\$ 159,964	23.08%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 813,512</b>	<b>\$ 650,503</b>	<b>\$ 691,258</b>	<b>6.27%</b>

The Board of Elections and Registration administers and supervises the conduct of all elections and primaries in Muscogee County. The Board also conducts the process of obtaining and maintaining the registration of eligible citizens. The Council appoints the Board members.

### **Personal Services:**

#### **◆ Personnel adjustments of \$16,061 consists of:**

- Temporary Employees increase \$16,061 (salary with benefits)
- Add three (3) PT Elections Tech I G11 positions - \$39,042 (salary with benefits)  
(offset by reduction in Temporary Employees)
- Reduction in Temporary Employees of (\$39,042)

### **Operations:**

#### **◆ Operating adjustments of \$30,000 consists of:**

- Election Expenses increase of \$30,000

### **Capital Outlay:**

- ◆ No Issues

## DEPARTMENTAL SUMMARY

400 POLICE GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 22,741,936	\$ 23,447,505	\$ 23,980,604	2.27%
OPERATING	\$ 2,379,044	\$ 2,524,608	\$ 2,524,608	0.00%
CAPITAL OUTLAY	\$ 471,811	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,592,791</b>	<b>\$ 25,972,113</b>	<b>\$ 26,505,212</b>	<b>2.05%</b>

The Columbus Police Department delivers effective and responsive law enforcement to all citizens of the City of Columbus in a fair and equitable manner. As an integral part of the Columbus community, we are committed to communicating with those we serve and to join with them in establishing priorities to enhance the quality of life for the entire community. The Police Department is composed of the following divisions:

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• Chief of Police • Office of Professional Standards • Motor Transport • Intelligence/Vice • METRO Drug  
• Investigative Services • Support Services • Special Operations Account • Field Operations • Administrative Services

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### **Personal Services:**

♦ FY14 - FY19 ten (10) Police Officers transferred from General Fund to LOST (0102) Fund, a decrease of (\$542,529) (salary with benefits)

♦ **Personnel adjustments of (\$1,548,766) consists of:**

- Salary Savings of (\$1,600,000)
- Add one (1) Crime Analyst G16 - \$51,234 (salary with benefits)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

410 FIRE/EMS GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 22,597,769	\$ 22,379,047	\$ 22,597,219	0.97%
OPERATING	\$ 1,714,630	\$ 1,720,446	\$ 1,720,446	0.00%
CAPITAL OUTLAY	\$ 22,729	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,335,128</b>	<b>\$ 24,099,493</b>	<b>\$ 24,317,665</b>	<b>0.91%</b>

The Department of Fire and EMS ensures a safe community to work and raise a family by providing the most efficient response for fires, hazardous materials, medical, natural disasters, and other emergencies that threaten the welfare of our citizens. The divisions within the Fire and EMS Department are as follows:

• Chief of Fire/EMS	• Special Operations	• Operations
• Fire Prevention	• Emergency Management	• Logistics/Support

### **Personal Services:**

- ◆ FY14-FY19 fourteen (14) Fire/EMS personnel transferred from General Fund to LOST Fund
  - Transfer fourteen (14) positions - \$738,185 (salary with benefits)

### **◆ Personnel adjustments of (\$250,000) consists of:**

- Salary Savings of (\$250,000)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues



## DEPARTMENTAL SUMMARY

420 MUSCOGEE COUNTY PRISON GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,594,616	\$ 5,592,728	\$ 5,610,781	0.32%
OPERATING	\$ 2,198,114	\$ 2,300,031	\$ 2,321,145	0.92%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,792,730</b>	<b>\$ 7,892,759</b>	<b>\$ 7,931,926</b>	<b>0.50%</b>

The Muscogee County Prison (MCP) operates according to Georgia law and under the jurisdiction of the State Board of Corrections and the City Council. As prescribed by Georgia laws, convicted felons or state misdemeanants are housed at the facility. It is the responsibility of the warden and his staff to assume safe and secure custody of assigned inmates, including the responsibility of exercise, recreation, visitation, education, and religious programs for the inmates. MCP provides a cost effective inmate labor force used to supplement the City's work force in the operation of the institution, public services, and other City government functions.

### **Personal Services:**

♦ **The following vacant position remains UNFUNDED in FY19:**

- Accounting Tech G12

♦ **Personnel adjustments of (\$9,116) consists of:**

- Add two (2) Correctional Officers at PS12 - \$90,884 (salary with benefits)
- Salary Savings of (\$100,000)

### **Operations:**

♦ **Operational adjustments of \$21,114 consists of:**

- Consulting increase of \$21,114 for inmate medical contract

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

450-1000 DEPARTMENT OF HOMELAND SECURITY GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 9,619	\$ 18,322	\$ 18,322	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,619</b>	<b>\$ 18,322</b>	<b>\$ 18,322</b>	<b>0.00%</b>

To provide guidance, direction and coordination in mobilizing, organizing, and preparing the City of Columbus for acts of terrorism and man-made or natural disasters. The Columbus Department of Homeland Security shall develop and coordinate the implementation of a comprehensive local strategy and shall perform the functions necessary to carry out the mission.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

### 500-1000, 2150, 2160, 2170, 2180, 2190, 2195 SUPERIOR COURT JUDGES GENERAL FUND

	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 1,067,364	\$ 1,064,821	\$ 1,077,557	1.20%
OPERATING	\$ 204,170	\$ 225,689	\$ 229,640	1.75%
CAPITAL OUTLAY	\$ 1,829	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,273,363</b>	<b>\$ 1,290,510</b>	<b>\$ 1,307,197</b>	<b>1.29%</b>

The Superior Court is presided over by seven judges, elected by the voters of the six counties comprising the Chattahoochee Judicial Circuit. These counties are Muscogee, Chattahoochee, Harris, Marion, Talbot, and Taylor. Sessions of the court, civil and criminal, are held in the county courthouse of each county. Felony cases, divorce and alimony, child custody, equity cases, and cases involving land titles must be tried in the Superior Court. The Superior Court has concurrent jurisdiction with the other courts to try other civil cases and misdemeanor criminal cases. In addition, this court determines appeals from the Probate Court and in certain instances from the Juvenile and the Municipal Court.

#### **Personal Services:**

♦ No Issues

#### **Operations:**

##### **♦ Operational adjustments of \$3,951 consist of:**

- Chief Judge McBride - various operational adjustments of (\$501)
- Judge Mullins - various operational adjustments of (\$400)
- Judge Rumer - various operational adjustments of (\$400)
- Judge Smith - various operational adjustments of (\$400)
- Judge Peters - various operational adjustments of \$4,608
- Judge Land - various operational adjustments of (\$10,740)
- Judge Gottfried - various operational adjustments of \$11,784

#### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

500-2000 DISTRICT ATTORNEY GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,084,079	\$ 2,260,217	\$ 2,284,871	1.09%
OPERATING	\$ 86,212	\$ 65,668	\$ 65,668	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,170,291</b>	<b>\$ 2,325,885</b>	<b>\$ 2,350,539</b>	<b>1.06%</b>

The District Attorney is elected for a four-year term and is the prosecuting attorney for the Superior Courts in the Chattahoochee Judicial Circuit. The duties of this office are set by statute and include the prosecution of criminal cases in Superior Court. The District Attorney and staff represent the State of Georgia to prosecute a broad range of felony criminal cases in the Superior and Juvenile courts. The mission of the office is to prepare a file for each case, identify the evidence and witnesses needed, research the pertinent law and determine the correct charges. The District Attorney's Office also handles all civil forfeitures arising from drug cases as well as the prosecution of juveniles. The office also oversees the Crime Victim Witness Program.

### **Personal Services:**

♦ No Issues

### **Budget Note:**

Two (2) Assistant District Attorneys will reach 5 year senior status; one effective 10/1/2018 and one effective 5/1/2019. Salary adjustment is \$17,510 (includes benefits)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues



## DEPARTMENTAL SUMMARY

500-2100 ADULT PROBATION GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 100,366	\$ 99,639	\$ -	N/A
OPERATING	\$ 9,979	\$ 27,848	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,345</b>	<b>\$ 127,487</b>	<b>\$ -</b>	<b>N/A</b>

The Adult Probation Officer, appointed by the Superior Court Judges, is responsible for receiving, recording, and disbursing monies received pursuant to court orders from Superior, State, and Municipal Courts on child support, alimony, attorney fees, and other miscellaneous charges. The division is responsible for computing arrears on court orders and must appear in court to testify on behalf of the state, plaintiff, or defendant. Other responsibilities are as follows: initiates and testifies on revocation hearings on abandonments and abandonment of illegitimate children charges, brings citations for contempt charges against respondents in other states, and collects restitutions on criminal charges.

### **Personal Services:**

#### **◆ Personnel adjustments of \$101,326 consists of:**

- Transferred two (2) Deputy Clerk I positions from Adult Probation G10 - (\$80,011) (salary with benefits)
- Delete one (1) PT Accounting Tech position - (\$21,315) (salary with FICA)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

### **Budget Note:**

- ◆ In FY19 Adult Probation transferred to Clerk of Superior Court Two (2) FT Accounting Clerks (G10) were moved to Clerk of Superior Court and reclassified as Deputy Clerk I (Title Change Only).

## DEPARTMENTAL SUMMARY

500-2110 JUVENILE COURT JUDGE GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 475,694	\$ 508,385	\$ 518,826	2.05%
OPERATING	\$ 143,802	\$ 159,949	\$ 159,949	0.00%
CAPITAL OUTLAY	\$ 650	\$ -	\$ -	0.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 620,146</b>	<b>\$ 668,334</b>	<b>\$ 678,775</b>	<b>1.56%</b>

The Juvenile Court has jurisdiction over cases involving children under the age of 17 who are alleged to be unruly, delinquent, deprived, in need of treatment (i.e. mentally or emotionally ill and mentally retarded), or who are alleged to have committed a traffic offense.

### **Personal Services:**

♦ The following vacant position will remain UNFUNDED in FY19:

- Juvenile Court Coordinator G16

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

500-2125 CIRCUIT WIDE JUVENILE COURT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 284,322	\$ 310,933	\$ 327,128	5.21%
OPERATING	\$ 7,771	\$ 14,714	\$ 14,714	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 292,093</b>	<b>\$ 325,647</b>	<b>\$ 341,842</b>	<b>4.97%</b>

The Circuit Wide Juvenile Court is a division that includes three judges that have responsibility for the juvenile court issues throughout the Chattahoochee Judicial Circuit. Chattahoochee, Harris, Marion, Muscogee, Talbot, and Taylor counties fund this court.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

500-2140 JURY MANAGER GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 124,657	\$ 124,300	\$ 126,759	1.98%
OPERATING	\$ 317,420	\$ 323,275	\$ 343,315	6.20%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 442,077</b>	<b>\$ 447,575</b>	<b>\$ 470,074</b>	<b>5.03%</b>

It is the responsibility of the Jury Manager to furnish jurors to all nine trial courts, including grand jurors. This responsibility necessitates accompanying duties such as subpoenas, payroll, deferment, orientation, and oath of jurors. The effective utilization of the services of jurors is more economical for the taxpayer and more efficient for the courts.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ Operational adjustments of \$20,040 consists of:

- Contractual Services increase of \$15,040
- Petit Jury Fees increase of \$5,000

### **Capital Outlay:**

♦ No Issues



## DEPARTMENTAL SUMMARY

500-2200 DISTRICT ATTORNEY - VICTIM/WITNESS ASSISTANCE PROGRAM GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 161,236	\$ 163,258	\$ 166,827	2.19%
OPERATING	\$ 12,326	\$ 22,985	\$ 22,985	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 173,562</b>	<b>\$ 186,243</b>	<b>\$ 189,812</b>	<b>1.92%</b>

The Victim Witness Assistance Program (VWAP) works directly with the District Attorney's Office and is responsible for helping the victims, families and witnesses through the criminal justice system. The program informs families of the status of criminal prosecutions and helps the District Attorney's Office track the vital witnesses for their cases.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

500-3000 CLERK OF SUPERIOR COURT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,801,071	\$ 1,810,047	\$ 2,011,878	11.15%
OPERATING	\$ 95,985	\$ 86,403	\$ 97,716	13.09%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,897,056</b>	<b>\$ 1,896,450</b>	<b>\$ 2,109,594</b>	<b>11.24%</b>

The Clerk of Superior Court serves in the capacity as Clerk of Superior Court, State Court, and Juvenile Court. This is an elected position with a term of four years. The major responsibilities of the Clerk's Office is to serve as the recorder of all real estate transactions for Muscogee County and collect fees and fines.

### **Personal Services:**

#### **◆ Personnel adjustments of \$166,191 consists of:**

- Transferred two (2) Deputy Clerk I positions from Adult Probation G10 - \$80,011 (salary with benefits)
- Add two (2) Deputy Clerk II positions G12A - \$86,180 (salary with benefits)

### **Operations:**

#### **◆ Operational adjustments of \$11,313 consist of:**

- Recording/Archiving Services increase of \$6,313
- Operational transfer of \$5,000 from Adult Probation 500-2100 consists of:
  - Equipment Rental/Lease increase of \$3,000
  - Postage increase of \$1,000
  - Office Supplies increase of \$1,000

### **Capital Outlay:**

- ◆ No Issues

### **Budget Note:**

- ◆ In FY19 Adult Probation transferred to Clerk of Superior Court Two (2) FT Accounting Clerks (G10) were moved to Clerk of Superior Court and reclassified as Deputy Clerk I (Title Change Only)

## DEPARTMENTAL SUMMARY

500-3310 BOARD OF EQUALIZATION GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 61,503	\$ 59,823	\$ 61,157	2.23%
OPERATING	\$ 17,231	\$ 26,937	\$ 38,650	43.48%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,734</b>	<b>\$ 86,760</b>	<b>\$ 99,807</b>	<b>15.04%</b>

The Board of Equalization is required by state law to allow all property owners of Muscogee County, Georgia the opportunity to contest property tax valuations by the Tax Assessor's Office.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ **Operational adjustments of \$11,713 consist of:**

- Travel increase of \$3,000
- Contractual Services increase of \$8,800
- Education/Training decreases of (\$400)
- Mobile Phone increases of \$100
- Postage increases of \$200
- Copier Charges increases of \$13

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

510-1000 STATE COURT JUDGES GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 566,859	\$ 561,238	\$ 571,936	1.91%
OPERATING	\$ 19,515	\$ 30,504	\$ 30,504	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 586,374</b>	<b>\$ 591,742</b>	<b>\$ 602,440</b>	<b>1.81%</b>

The State Courts are presided over by two judges who are elected for a term of four-years. The Court tries both civil and criminal cases with a jury composed of twelve persons. Criminal cases tried in this court are limited to misdemeanors and appeals from Recorder's Court by the state constitution.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

510-2000 STATE COURT SOLICITOR GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,033,574	\$ 1,040,105	\$ 1,061,975	2.10%
OPERATING	\$ 34,437	\$ 44,309	\$ 44,309	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,068,011</b>	<b>\$ 1,084,414</b>	<b>\$ 1,106,284</b>	<b>2.02%</b>

The State Court Solicitor's Office prosecutes all Muscogee County misdemeanor and city ordinance violations appealed from Recorder's Court. Investigators collect all warrants, citations, reports, documents, records, histories and evidence, including witness interviews. Recommendations for disposition and sentencing are made and cases are presented to a judge for pleas. The Solicitor's Office coordinates jail pleas and arraignment dockets before a State Court judge. The Solicitor's Office works in tandem with a State Court judge and an appointed probation company to ensure fine payments, community service performance, jail reporting and restitution. The Solicitor's Office originates warrants for a variety of reasons including probation violations and failure to appear for court dates.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

520 PUBLIC DEFENDER GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 509,439	\$ 454,182	\$ 463,668	2.09%
OPERATING	\$ 1,285,905	\$ 1,483,020	\$ 1,494,740	0.79%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,795,344</b>	<b>\$ 1,937,202</b>	<b>\$ 1,958,408</b>	<b>1.09%</b>

The Office of the Public Defender provides legal assistance and representation to indigent defendants charged with felonies and related misdemeanors in Muscogee County. Cases are assigned after preliminary hearings or arraignments. Either a jury trial or negotiated guilty plea or some other appropriate action completes the process. In addition to providing information to clients and their families, information is also furnished to the public regarding services and referrals made to other agencies or government offices. This budget includes the Public Defender and the Muscogee County Public Defenders' offices.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ Operational adjustments of \$11,720 consists of:

- Public Defender increase of \$10,389 (due to state paid contract employee pay increases)
- Contractual Service increase of \$1,331 (due to public defender contract increases)

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

530-1000 MUNICIPAL COURT JUDGE GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 349,305	\$ 345,596	\$ 345,997	0.12%
OPERATING	\$ 18,574	\$ 19,550	\$ 19,550	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 367,879</b>	<b>\$ 365,146</b>	<b>\$ 365,547</b>	<b>0.11%</b>

The Magistrate Court of Muscogee County has jurisdiction of civil claims where exclusive jurisdiction is not vested in Superior Court. Magistrate Court is confined in most cases to a monetary limit of \$15,000. The court handles the issuance of summons, trial of issues, and issuance of writs and judgement's in dispossessory proceedings and distress warrants. This court also handles: garnishments, abandoned vehicles and interrogatories. The Magistrate Court provides for the filing of answers, counterclaims, and other pleadings, directly related to Magistrate Court cases. The court handles all of its scheduling if hearings in conjunction with those hearings set for Municipal Court.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

530-2000 CLERK OF MUNICIPAL COURT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 698,328	\$ 711,831	\$ 731,493	2.76%
OPERATING	\$ 18,383	\$ 28,971	\$ 28,971	0.00%
CAPITAL OUTLAY	\$ 2,747	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 719,458</b>	<b>\$ 740,802</b>	<b>\$ 760,464</b>	<b>2.65%</b>

The voters of Muscogee County elect the Clerk of Municipal Court for a four-year term. Municipal Court has jurisdiction of criminal and civil cases when the amount does not exceed \$15,000. In addition, all dispossessory proceedings, attachment levies, distress warrants, suits for damages, breach of contracts, garnishments, deposit account frauds, peace warrants and good behavior warrants are processed in the Municipal Court. The Clerk of Municipal Court is responsible for supervising the recordings and maintenance of pleadings in the court and collection and distribution of monies and cost to litigants. The Clerk of Municipal Court is also responsible for the deliverance of and the record keeping of all criminal warrants delivered to the Muscogee County Sheriff's Office and the forwarding of all civil actions to the Muscogee County Marshal's Office. The Clerk of Municipal Court is responsible for signing of warrants after normal office hours and for the forwarding of traffic violations to the office of the Georgia State Patrol.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

530-3000 MARSHAL DEPARTMENT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 966,039	\$ 960,213	\$ 973,562	1.39%
OPERATING	\$ 71,920	\$ 90,957	\$ 90,957	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,037,959</b>	<b>\$ 1,051,170</b>	<b>\$ 1,064,519</b>	<b>1.27%</b>

The Marshal's Department enforces the orders, writs, and precepts of the Municipal Court. The department has original jurisdiction to enforce all orders and directives of the Municipal and Magistrate Courts.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

540 PROBATE COURT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 395,698	\$ 393,446	\$ 470,192	19.51%
OPERATING	\$ 48,489	\$ 46,440	\$ 49,940	7.54%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 444,187</b>	<b>\$ 439,886</b>	<b>\$ 520,132</b>	<b>18.24%</b>

The Judge of Probate is elected for a four-year term. Legal issues regarding the probate of wills, administration of estates, marriage licenses, gun permits, mental health statutes, and guardianship for minors.

### **Personal Services:**

#### ♦ Personnel Adjustments of \$66,324 consists of:

- Add one (1) Deputy Clerk G12A - \$43,090 (salary with benefits)
- Reclass one (1) Fiduciary Compliance Office/Law Clerk from G20J to Associate Judge G22L - \$19,363 (salary with benefits)
- Reclass one (1) Deputy Clerk G12A to Passport Supervisor/Deputy Clerk G14A - \$3,871 (salary with benefits)

### **Operations:**

#### ♦ Operational Adjustments of \$3,500 consists of:

- Postage increase of \$3,500

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

550 SHERIFF GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 18,238,556	\$ 17,584,104	\$ 18,544,600	5.46%
OPERATING	\$ 7,271,781	\$ 7,240,067	\$ 7,425,277	2.56%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,510,337</b>	<b>\$ 24,824,171</b>	<b>\$ 25,969,877</b>	<b>4.62%</b>

The Muscogee County Sheriff's Office enforces all laws of Georgia, attends sessions of the Superior and State Courts, executes and returns processes and orders of Probate Court, Municipal Court (criminal cases), Juvenile Court, Magistrate Court, and Coroner's inquests. The Sheriff's Office also publishes sales, citations and other proceedings, and staffs the County Jail. The Sheriff's Office is composed of the following divisions:

· Administrative	· Operation	· Detention	· Medical	· Motor Transport
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### **Personal Services:**

#### ♦ Personnel adjustments of \$407,513 consists of:

- Sheriff's Office Pay Reform Phase 2 - \$356,700 (salary with benefits)
- Reclass one (1) Major PS23C to Jail Commander PS23D - \$2,117 (salary with benefits)
- Reclass one (1) Chief Deputy Sheriff PS24F to PS24H - \$5,099
- Reclass one (1) Major PS23C to Deputy Sheriff PS14C - (\$37,141) (salary with benefits)
- Reserve Deputies/Officers increase - \$80,738 (salary with benefits)

### **Operations:**

#### ♦ Operational adjustments of \$185,210 consists of:

- Consulting increase of \$82,050 for Inmate Medical Contract
- Contractual Services increase of \$38,960 for Rivermill Storage & Animal Care Clinic (previously funded with forfeiture funds)
- Uniforms increase of \$64,200

### **Capital Outlay:**

- ♦ No Issues

## DEPARTMENTAL SUMMARY

560 TAX COMMISSIONER GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,281,491	\$ 1,394,491	\$ 1,433,986	2.83%
OPERATING	\$ 202,517	\$ 196,845	\$ 207,670	5.50%
CAPITAL OUTLAY	\$ 9,560	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,493,568</b>	<b>\$ 1,591,336</b>	<b>\$ 1,641,656</b>	<b>3.16%</b>

The primary job of the Tax Commissioner is to collect ad valorem taxes due by the residents of Columbus for the State of Georgia, Columbus Consolidated Government, and Muscogee County School District. The Tax Commissioner is responsible for the receiving of tax returns and homestead exemption applications and the certification of the real and personal property tax digest to the State of Georgia Department of Revenue.

### **Personal Services:**

◆ No Issues

### **Operations:**

#### ◆ Operational adjustments of \$10,825 consists of:

- Office Supplies increase of \$3,000
- Promotion/Advertising Services increase of \$2,000
- Postage increase of \$2,000
- Travel, Schools and Conferences increase of \$1,550
- Contractual Services increase of \$1,000
- Education and Training increase of \$800
- Membership Dues and Fees increase of \$275
- Copier increase of \$200

### **Capital Outlay:**

◆ No Issues



## DEPARTMENTAL SUMMARY

570 CORONER'S OFFICE GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 264,128	\$ 273,264	\$ 277,117	1.41%
OPERATING	\$ 27,475	\$ 22,614	\$ 22,614	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 291,603</b>	<b>\$ 295,878</b>	<b>\$ 299,731</b>	<b>1.30%</b>

The Coroner is elected for a four-year term and is charged with the responsibility of investigating deaths from unknown or violent causes, and deaths that occur while unattended by a physician. The Coroner is also charged with holding inquests, assisting law enforcement agencies with investigations, locating, advising, and counseling with families of the deceased, maintaining an up-to-date and complete record system on each case, and when necessary, the responsibility of transporting bodies to and from the Medical Examiner's Lab in Atlanta for autopsy.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

580-1000 RECORDER'S COURT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 724,150	\$ 696,514	\$ 779,541	11.92%
OPERATING	\$ 182,002	\$ 174,165	\$ 160,165	-8.04%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 906,152</b>	<b>\$ 870,679</b>	<b>\$ 939,706</b>	<b>7.93%</b>

Recorders Court hears traffic, criminal and city ordinance cases made by the Columbus Police Department, Special Enforcement, Airport Police, Housing Authority, Metro Narcotic Task Force, Fire Department and the Georgia State Patrol. The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, hear and determine if probable cause exists for Superior/State Court offenses, and adjudicate city ordinances and certain state offenses. The Revenue Division collects all fines/bonds and other monies directed by the courts.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ Operational adjustments of (\$14,000) consists of:

- Contractual Services decrease of (\$14,000)

### **Capital Outlay:**

♦ No Issues

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,719	\$ 990,186	\$ 1,445,698	46.00%
OPERATING	\$ 11,744,127	\$ 10,147,590	\$ 10,096,820	-0.50%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,745,846</b>	<b>\$ 11,137,776</b>	<b>\$ 11,542,518</b>	<b>3.63%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### Personal Services:

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$1,445,698 effective August 2018.

### Operations:

Agency Appropriations			
Agency	FY17 Appropriation	FY18 Appropriation	FY19 Recommended Appropriation
River Valley Regional Planning Commission	\$ 200,887	\$ 200,579	\$ 197,485
New Horizons Community Service Board	\$ 144,932	\$ 144,932	\$ 144,932
Health Department Services	\$ 502,012	\$ 502,012	\$ 502,012
Health Department Rent	\$ 321,428	\$ 327,856	\$ 369,611
Department of Family & Children Services	\$ 41,500	\$ 41,500	\$ 41,500
Airport Commission	\$ 40,000	\$ 40,000	\$ 40,000
Uptown Columbus	\$ 25,000	\$ -	\$ -
Housing Authority-BTW Commitment	\$ -	\$ -	\$ 500,000
<b>TOTAL</b>	<b>\$ 1,275,759</b>	<b>\$ 1,256,879</b>	<b>\$ 1,795,540</b>

### Capital Outlay:

- ♦ No Issues

### Capital Improvement:

- ♦ No Issues

## DEPARTMENTAL SUMMARY

610-3000 PARKING MANAGEMENT GENERAL FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ 154,440	N/A
OPERATING	\$ -	\$ -	\$ 20,150	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,590</b>	<b>N/A</b>

This division is managed by the Administration Division of Transportation Services/METRA and is established to manage the parking in Columbus' Uptown business district. The purpose is to provide a safe, reliable, dependable, and cost-effective transit service with a professional team of employees dedicated to our customers needs and committed to excellence.

### **Personal Services:**

◆ No Issues

### **Budget Note:**

- Transferred one (1) Parking Division Manager G18 from the Parking Management Fund in FY19
  - \$55,951 (salary with benefits)
- Add wages for PT labor pool - \$98,489 (salary with benefits)

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

### **Budget Note:**

- ◆ In FY19 Parking Management Fund activities moved into the General Fund as it no longer meets the requirements of an enterprise fund.



## 2009 OTHER LOCAL OPTION SALES TAX (LOST) FUND – PUBLIC SAFETY

**The Other Local Option Sales Tax Fund is an operating fund of the government that accounts for all financial resources related to the 70% portion for Public Safety of the other Local Option Sales Tax implemented in 2009.**

110-9900 CRIME PREVENTION/INTERVENTION OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 91,027	\$ 78,421	\$ 80,249	2.33%
OPERATING	\$ 710,395	\$ 759,700	\$ 759,700	0.00%
CAPITAL OUTLAY	\$ 1,967	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 803,389</b>	<b>\$ 838,121</b>	<b>\$ 839,949</b>	<b>0.22%</b>

The Commission on Crime Prevention/Intervention has identified five areas of emphasis to include Recreation, Education, Drug and Alcohol Prevention and Intervention, Employment/Jobs, and Community Policing.

**Personal Services:**

♦ No Issues

**Operations:**

- Crime Prevention Grant - \$750,000

**Capital Outlay:**

♦ No Issues

260-9900 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 116,813	\$ 128,896	\$ 133,599	3.65%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 116,813</b>	<b>\$ 128,896</b>	<b>\$ 133,599</b>	<b>3.65%</b>

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment.

### **Personal Services:**

- ◆ LOST Supplement with benefits is \$129,676 (33 officers)
  - Thirty-four (34) officers, one (1) unfunded position.

### **◆ Personnel adjustments of \$3,930 consists of:**

- Add one (1) LOST supplement for reclass of one (1) Public Works Supervisor G15 to Correctional Detail Supervisor PS15 - \$3,930 (salary with benefits)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ No Issues

270-9900 PARKS & RECREATION OTHER LOCAL OPTION SALES TAX FUND				
	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 45,671	\$ 50,777	\$ 51,085	0.61%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,671</b>	<b>\$ 50,777</b>	<b>\$ 51,085</b>	<b>0.61%</b>

The Columbus Parks and Recreation Department strives for continual improvement of its broad based recreational programs including sports, cultural activities, parks, recreational facilities, and tourist attractions. Divisions included within the Parks and Recreation Department are as follows:

Administration, Park Services, Recreation Services, Golden Park, Memorial Stadium, Athletics, Community Schools, Cooper Creek Tennis, Aquatics, Therapeutics, Cultural Arts, Lake Oliver Marina, and Senior Citizen's Centers.

**Personal Services:**

♦ LOST Supplement with benefits is \$51,085 (13 officers)

**Operations:**

♦ No Issues

**Capital Outlay:**

♦ No Issues

400-9900 POLICE OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,288,949	\$ 8,073,472	\$ 8,126,571	0.66%
OPERATING	\$ 280,851	\$ 435,866	\$ 435,866	0.00%
CAPITAL OUTLAY	\$ 1,348,648	\$ 650,121	\$ 136,000	-79.08%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,918,448</b>	<b>\$ 9,159,459</b>	<b>\$ 8,698,437</b>	<b>-5.03%</b>

The Columbus Police Department will deliver effective and responsive law enforcement to all citizens of the City of Columbus in a fair and equitable manner. As an integral part of the Columbus Community, we are committed to communicate with those we serve and to join with them in establishing priorities to enhance the quality of life for the entire community.

**Personal Services:**

- ◆ LOST Supplement with benefits is \$1,909,780 (488 officers)
- ◆ FY14 - FY19 ten (10) Police Personnel transferred from General Fund to LOST (0102) Fund
  - Transfer ten (10) Positions - \$542,529 (salary with benefits)

**Operations:**

- ◆ No Issues

**Capital Outlay:**

- ◆ **Total - \$136,000**
  - Forty (40) Dash Cameras - \$136,000



400-9902 EMERGENCY TELEPHONE (E-911) OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 360,736	\$ 362,932	\$ 375,930	3.58%
OPERATING	\$ 352,477	\$ 352,478	\$ 352,478	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 713,213</b>	<b>\$ 715,410</b>	<b>\$ 728,408</b>	<b>1.82%</b>

The 911 Center provides public safety communications and dispatching services for the Police, Fire and EMS departments, as well as other public safety agencies in the area. A highly trained and capable civilian staff of call takers and dispatchers provide efficient services using state-of-the-art communications hardware and mainframe-based software.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ Upgrade of E911 System (Year 5 of 5)

#### **Capital Outlay:**

◆ No Issues

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410-9900 FIRE/EMS OTHER LOCAL OPTION SALES TAX FUND				
	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 2,543,402	\$ 2,568,343	\$ 2,576,809	0.33%
OPERATING	\$ 45,191	\$ 100,000	\$ 100,000	0.00%
CAPITAL OUTLAY	\$ 232,528	\$ 156,000	\$ 92,481	-40.72%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,821,121</b>	<b>\$ 2,824,343</b>	<b>\$ 2,769,290</b>	<b>-1.95%</b>

The Department of Fire and EMS ensures a safe community to work and raise a family by providing the most efficient response for fires, hazardous materials, medical, natural disasters, and other emergencies that threaten the welfare of our citizens.

**Personal Services:**

- ◆ LOST supplement with benefits is \$1,449,295 (376 officers)
- ◆ FY14-FY19 fourteen (14) positions transferred from General Fund to LOST Fund
  - Transfer fourteen (14) positions - \$738,185 (salary with benefits)

**Operations:**

- ◆ No issues

**Capital Outlay:**

- ◆ Total - \$92,481
  - Twenty-eight (28) Personal Protective Equipment - \$67,200

420-9900 MUSCOGEE COUNTY PRISON OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 629,317	\$ 679,507	\$ 691,855	1.82%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ 43,632	\$ 74,802	\$ 31,726	-57.59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 672,949</b>	<b>\$ 754,309</b>	<b>\$ 723,581</b>	<b>-4.07%</b>

The Muscogee County Prison (MCP) operates according to Georgia law and under the jurisdiction of the State Board of Corrections and the City Council. As prescribed by Georgia laws, convicted felons or state misdemeanants are housed at the facility. It is the responsibility of the warden and his staff to assume safe and secure custody of assigned inmates, including the responsibility of exercise, recreation, visitation, education, and religious programs for the inmates. MCP provides a cost effective inmate labor force used to supplement the city's work force in the operation of the institution, public services, and other City government functions.

### **Personal Services:**

♦ LOST Supplement with benefits is \$440,113 (112 officers)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ Total - \$31,726

- One (1) 15 passenger inmate van (Replacement) - \$31,726

500-9900 DISTRICT ATTORNEY OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 165,612	\$ 185,714	\$ 190,137	2.38%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 165,612</b>	<b>\$ 185,714</b>	<b>\$ 190,137</b>	<b>2.38%</b>

The District Attorney is elected for a four-year term and is the prosecuting attorney for the Superior Courts in the Chattahoochee Judicial Circuit. The duties of this office are set by statute and include the prosecution of criminal cases in Superior Court. The District Attorney and their staff prosecute a broad range of felony criminal cases in the Superior and Juvenile courts, representing the State of Georgia. The mission of the office is to prepare a file for each case, identify the evidence and witnesses needed, research the pertinent law, and determine the correct charges. The District Attorney's Office also handles all civil forfeitures arising from drug cases as well as the prosecution of juveniles. The office also oversees the Crime Victim Witness Program.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

500-9902 CLERK OF SUPERIOR COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 42,224	\$ 43,089	100.00%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 42,224</b>	<b>\$ 43,089</b>	<b>100.00%</b>

The Clerk of Superior Court serves in the capacity as Clerk of Superior Court, State Court, and Juvenile Court. This is an elected position with a term of four years. The major responsibilities of the Clerk's Office is to serve as the recorder of all real estate transactions for Muscogee County and collect fees and fines.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues



510-9900 STATE COURT SOLICITOR OTHER LOCAL OPTION SALES TAX FUND				
	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 185,731	\$ 205,040	\$ 209,253	2.05%
OPERATING	\$ 16,893	\$ 14,000	\$ 14,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,624</b>	<b>\$ 219,040</b>	<b>\$ 223,253</b>	<b>1.92%</b>

The State Court Solicitor's Office prosecutes all Muscogee County misdemeanor and City Ordinance violations appealed from Recorder's Court. Investigators collect all warrants, citations, reports, documents, records, histories and evidence, including witness interviews. Recommendations for disposition and sentencing are made and cases are presented to a Judge for pleas. The Solicitor's Office coordinates jail pleas and arraignment dockets before a State Court Judge. The Solicitor's Office works in tandem with a State Court Judge and an appointed probation company to ensure fine payments, community service performance, jail reporting and restitution. The Solicitor's Office originates warrants for a variety of reasons including probation violations and failure to appear for court dates.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues

520-9900 PUBLIC DEFENDER OTHER LOCAL OPTION SALES TAX FUND				
	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 146,710	\$ 157,653	\$ 173,864	10.28%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 146,710</b>	<b>\$ 157,653</b>	<b>\$ 173,864</b>	<b>10.28%</b>

The Office of the Public Defender provides legal assistance and representation to indigent defendants charged with felonies and related misdemeanors in Muscogee County. Cases are assigned after preliminary hearings or arraignments. Either a jury trial or negotiated guilty plea or some other appropriate action completes the process. In addition to providing information to clients and their families, information is also furnished to the public regarding services and referrals made to other agencies or government offices.

**Personal Services:**

♦ No Issues

**Operations:**

♦ **Operating Adjustments of \$16,211 consists of:**

- Contractual Services increase of \$16,211 (due to Public Defender's salary and benefit increases)

**Capital Outlay:**

♦ No Issues

**530-9900  
MARSHAL  
OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ 311,244	\$ 321,223	\$ 331,959	3.34%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ 53,290	\$ 3,780	-92.91%
<b>TOTAL EXPENDITURES</b>	<b>\$ 311,244</b>	<b>\$ 374,513</b>	<b>\$ 335,739</b>	<b>-10.35%</b>

The Marshal's Department enforces the orders, writs, and precepts of the Municipal Court. The department has original jurisdiction to enforce all orders and directives of the Municipal and Magistrate Courts.

**Personal Services:**

♦ LOST Supplement with benefits is \$64,210 (16 officers)

**Operations:**

♦ No Issues

**Budget Notes:**

♦ LPR Renewal - \$2,200 (Capital Outlay)

**Capital Outlay:**

♦ Total - \$1,580

- Two (2) Body Armors (Replacements) - \$1,580

- LPR Renewal - \$2,200

530-9902 CLERK OF MUNICIPAL COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 93,332	\$ 93,429	\$ 94,889	1.56%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,332</b>	<b>\$ 93,429</b>	<b>\$ 94,889</b>	<b>1.56%</b>

The voters of Muscogee County elect the Clerk of Municipal Court for a four-year term. Municipal Court has jurisdiction of criminal and civil cases when the amount does not exceed \$15,000. In addition, all dispossessory proceedings, attachment levies, distress warrants, suits for damages, breach of contracts, garnishments, deposit account frauds, peace warrants, and good behavior warrants are processed in the Municipal Court. The Clerk of Municipal Court is responsible for supervising the recordings and maintenance of pleadings in the court and collection and distribution of monies and cost to litigants. The Clerk of Municipal Court is also responsible for the deliverance of and the record keeping of all criminal warrants delivered to the Muscogee County Sheriff's Office and the forwarding of all civil actions to the Muscogee County Marshal's Office. The Clerk of Municipal Court is responsible for signing of warrants after normal office hours and for the forwarding of traffic violations to the office of the Georgia State Patrol.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

540 PROBATE COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 43,435	\$ 43,133	\$ 44,022	2.06%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,435</b>	<b>\$ 43,133</b>	<b>\$ 44,022</b>	<b>2.06%</b>

The Judge of Probate is elected for a four-year term. Legal issues regarding the probate of wills, administration of estates, marriage licenses, gun permits, mental health statutes, and guardianship for minors.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ No Issues



550-9900 SHERIFF OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,457,951	\$ 3,149,999	\$ 2,828,327	-10.21%
OPERATING	\$ -	\$ -	\$ -	100.00%
CAPITAL OUTLAY	\$ 211,399	\$ 416,850	\$ 80,000.00	-80.81%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,669,350</b>	<b>\$ 3,566,849</b>	<b>\$ 2,908,327</b>	<b>-18.46%</b>

The Muscogee County Sheriff's Office enforces all laws of Georgia, attends sessions of the Superior and State Courts, executes and returns processes and orders of Probate Court, Municipal Court (criminal cases), Juvenile Court, Magistrate Court, and coroner's inquests, publishes sales, citations and other proceedings, and staffs the Muscogee County Jail.

### **Personal Services:**

- ◆ LOST Supplement with benefits is \$1,284,976 (327 officers)
- ◆ **Personnel adjustments of \$33,300 consists of:**
  - Sheriff's Office Pay Reform Phase 2 - \$33,300 (21 Officers)

### **Operations:**

- ◆ No Issues

### **Capital Outlay:**

- ◆ Total - \$80,000
- Capital Lease for Inmate Video Visitation System - \$80,000 (Year 2 of 4)

570-9900 CORONER'S OFFICE OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 7,927	\$ 7,812	\$ 7,859	0.60%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,927</b>	<b>\$ 7,812</b>	<b>\$ 7,859</b>	<b>0.60%</b>

The Coroner is elected for a four-year term and is charged with the responsibility of investigating deaths from unknown or violent causes and deaths that occur while unattended by a physician. The Coroner is also charged with holding inquests, assisting law enforcement agencies with investigations, locating, advising, counseling with families of the deceased, maintaining an up-to-date and complete record system on each case, and when necessary, the responsibility of transporting bodies to and from the Medical Examiner's Lab in Atlanta for autopsy.

### **Personal Services:**

♦ LOST supplemental with benefits is \$7,859 (2 officers)

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ No Issues

580-9900 RECORDER'S COURT OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 68,153	\$ 77,615	\$ 77,537	-0.10%
OPERATING	\$ -	\$ -	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,153</b>	<b>\$ 77,615</b>	<b>\$ 77,537</b>	<b>-0.10%</b>

Recorders Court hears traffic, criminal and city ordinance cases made by the Columbus Police Department, Special Enforcement, Airport Police, Housing Authority, Metro Narcotic Task Force, Fire Department and the Georgia State Patrol. The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, hear and determine if probable cause exists for Superior/State Court offenses, and adjudicate City Ordinances and certain state offenses. The Revenue Division collects all fines/bonds and other monies directed by the Courts.

#### **Personal Services:**

◆ No Issues

#### **Operations:**

◆ No Issues

#### **Capital Outlay:**

◆ No Issues

590-9900 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 91,959	\$ 138,412	50.51%
OPERATING	4,120,504	4,507,164	4,501,873	-0.12%
CAPITAL OUTLAY	\$ -	\$ -	879,387	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,120,504</b>	<b>\$ 4,599,123</b>	<b>\$ 5,519,672</b>	<b>20.02%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COL active employees, and .25% COLA for retirees in the amount of \$138,4123 effective August 2018.

### **Operations:**

- ♦ Debt Service - \$1,100,794

<b><u>Debt</u></b>	<b><u>Amount</u></b>	<b><u>Description</u></b>
2010 Series A Bonds	\$57,773	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$62,553	CI Lease Revenue Bonds Taxable BAB
GMA Lease #4	\$52,989	1 Fire Truck
GMA Lease #5	\$179,977	4 Ambulances
GMA Lease #9	\$346,897	5 Fire Trucks
GMA Lease #10	\$283,252	4 Fire Trucks
GMA Lease #11	\$117,352	2 Ambulances

- ♦ Cost Allocation/Risk Management/Worker's Compensation - \$554,327
- ♦ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)  
(Public Safety portion of the agreement - Year 4 of 10) - \$842,490
- ♦ Motorola Siren Maintenance (Year 3 of 9) - \$104,376
- ♦ Transfer to Emergency Telephone Fund - \$1,149,886
- ♦ Court Management System upgrade - \$750,000

### **Capital Outlay:**

- ♦ **Total - \$879,387**
- Jail Generator upgrade - \$879,387

610-9900 METRA OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 3,967	\$ 3,906	\$ 3,930	0.61%
OPERATING	\$ -	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,967</b>	<b>\$ 3,906</b>	<b>\$ 3,930</b>	<b>0.61%</b>

METRA manages the daily activities of the operations, maintenance, Dial-A-Ride, FTA-Capital, and Grant Planning and Management Divisions. Together, their mission is to provide safe, reliable, dependable, and cost-effective transit service with a professional team of employees, dedicated to their customer needs and committed to excellence.

#### **Personal Services:**

♦ LOST Supplement with Benefits is \$3,930 (1 officer)

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ No Issues



## 2009 OTHER LOCAL OPTION SALES TAX (LOST) FUND - INFRASTRUCTURE

**The Other Local Option Sales Tax Fund is an operating fund of the government that accounts for all financial resources related to the 30% portion for Infrastructure of the other Local Option Sales Tax implemented in 2009.**

210-9901 INFORMATION TECHNOLOGY OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 635,000	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ 471,158	\$ 1,115,321	\$ 1,520,321	36.31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,106,158</b>	<b>\$ 1,115,321</b>	<b>\$ 1,520,321</b>	<b>36.31%</b>

The Department of Information Technology provides a full range of management information and processing services for the Consolidated Government. This includes long range planning and implementations of new information systems that best meet the requirement of user departments.

#### **Personal Services:**

♦ No Issues

#### **Operations:**

♦ No Issues

#### **Capital Outlay:**

♦ **Total - \$1,520,321**

- Bank of America Public Capital Corp or an affiliate (DATA Center) - \$206,254
- Computer Equipment New and to Replace Outdated Equipment - \$250,000
- CGI - Finance/Payroll/HR System Upgrade (Year 4 of 4) - \$764,067
- Energov Upgrade - \$300,000

**250-9901**  
**ENGINEERING**  
**OTHER LOCAL OPTION SALES TAX FUND**

	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 1,332,083	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ 576,449	\$ 1,800,000	\$ 1,800,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,908,532</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>0.00%</b>

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community, provide management that is environmentally sensitive to our natural resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City departments.

**Personal Services:**

◆ No Issues

**Operations:**

◆ No Issues

**Capital Outlay:**

◆ **Total - \$1,800,000**

- Roads - \$1,400,000

- Stormwater - \$400,000

260 PUBLIC WORKS OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 1,078,855	\$ -	\$ -	0.00%
CAPITAL OUTLAY	\$ 60,000	\$ 876,967	\$ 500,400	-42.94%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,138,855</b>	<b>\$ 876,967</b>	<b>\$ 500,400</b>	<b>-42.94%</b>

The Public Works Department serves the community by providing street/road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal, and maintenance of city-owned properties safe, efficient, and sensitive to the environment.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ Total - \$500,400

- Facility Improvements - \$500,400

590-9901 NON-DEPARTMENTAL OTHER LOCAL OPTION SALES TAX FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 6,327,647	\$ 6,307,712	\$ 6,279,279	-0.45%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,327,647</b>	<b>\$ 6,307,712</b>	<b>\$ 6,279,279</b>	<b>-0.45%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

◆ No Issues

### **Operations:**

- ◆ Cost Allocation - \$5,226
- ◆ Debt Service - \$6,274,053

<b><u>Debt</u></b>	<b><u>Amount</u></b>	<b><u>Description</u></b>
2010 Series A Bonds	\$2,548,827	CI and Refunding Lease Revenue Bonds
2010 Series B Bonds	\$2,759,687	CI Lease Revenue Bonds Taxable BAB
2010 Series C Bonds	\$73,089	CI Lease Revenue Bonds Taxable Recovery Zone
GMA Lease #3	\$587,962	Tax Assessor Software Upgrade
GMA Lease #7	\$44,008	Computer Equipment for Tax Assessor Upgrade

- ◆ 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP)  
(General Government portion of the agreement - Year 4 of 10) - \$260,480

### **Capital Outlay:**

◆ No Issues





## STORMWATER (SEWER) FUND

**The Stormwater (Sewer) Fund  
accounts for the operations,  
maintenance and improvement  
of the storm and sanitary sewer  
systems.**

## DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT STORMWATER (SEWER) FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 558,688	\$ 588,694	\$ 573,605	-2.56%
OPERATING	\$ 55,994	\$ 88,230	\$ 88,230	0.00%
CAPITAL OUTLAY	\$ 80,353	\$ 2,920	\$ 1,686	-42.26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 695,035</b>	<b>\$ 679,844</b>	<b>\$ 663,521</b>	<b>-2.40%</b>

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community; provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide data, construction, and communication support to other City Departments by the effective and efficient delivery of Geographical Information, Construction Management and Radio Communications. The Engineering Department consists of the following divisions: Drainage and Storm Water.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ Total - \$1,686

- Two (2) Lifting Magnet and Manhole Cover Dolley - \$1,686

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS STORMWATER (SEWER) FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,261,065	\$ 2,395,330	\$ 2,423,223	1.16%
OPERATING	\$ 445,675	\$ 550,769	\$ 560,843	1.83%
CAPITAL OUTLAY	\$ 496,017	\$ 554,807	\$ 694,360	25.15%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,202,757</b>	<b>\$ 3,500,906</b>	<b>\$ 3,678,426</b>	<b>5.07%</b>

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment.

### **Personal Services:**

#### **♦ Personnel adjustments of (\$3,229) consists of:**

- Reclass one (1) Equipment Operator Crew Leader G13B to Heavy Equipment Supervisor G15B
  - \$4,163 (salary with benefits)
- Reclass one (1) Stormwater Drainage Technician G15D to G13A - (\$7,392) (salary with benefits)

### **Operations:**

#### **♦ Operational adjustments of \$10,074 consists of:**

- Mobile Phone increase of \$5,111
- Operating Materials increase of \$4,758
- Natural Gas increase of \$103
- Water increase of \$102

### **Capital Outlay:**

#### **♦ Total - \$694,360**

- One (1) Crew Cab Flat Bed Dump Truck (Replacement) - \$42,919
- One (1) F150 Crew Cab 4x4 Pickup (Replacement) - \$32,788
- One (1) Large Aluminun Trench Box (Replacement) - \$14,000
- One (1) Crew Cab Flat Bed Dump Truck (Replacement) - \$42,919
- One (1) Eductor Truck (Replacement) - \$422,589
- One (1) Crew Cab Flat Bed Dump Truck (Replacement) - \$42,919
- One (1) 7 Yd Dump Truck (Replacement) - \$96,226

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL STORMWATER (SEWER) FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 28,287	\$ 42,133	48.95%
OPERATING	\$ 1,350,469	\$ 1,417,898	\$ 1,448,130	2.13%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,350,469</b>	<b>\$ 1,446,185</b>	<b>\$ 1,490,263</b>	<b>3.05%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$42,133 effective August 2018.

### **Operations:**

- ♦ Cost Allocation/Risk Management/Worker's Compensation - \$302,528

### **Capital Improvements:**

- ♦ Pipe Rehabilitation/Replacement in the amount of - \$1,145,602



## PAVING FUND

**The Paving Fund accounts for maintenance of and improvements to the City's roads and bridges.**



## DEPARTMENTAL SUMMARY

250 ENGINEERING DEPARTMENT PAVING FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 780,480	\$ 833,043	\$ 853,132	2.41%
OPERATING	\$ 140,022	\$ 190,838	\$ 190,838	0.00%
CAPITAL OUTLAY	\$ 8,070	\$ 88,195	\$ 67,760	-23.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 928,572</b>	<b>\$ 1,112,076</b>	<b>\$ 1,111,730</b>	<b>-0.03%</b>

The Engineering Department strives to provide an enhanced quality of life for all citizens who live and work in the region by the delivery of effective/safe transportation system to move people and goods throughout the community, provide management that is environmentally sensitive to our Natural Resources through the oversight of storm water and drainage infrastructure, and to provide date, construction, and communication support to other City Departments by the effective and efficient delivery of Geographical Information, Construction Management and Radio Communications. The Engineering Department consists of the following division: Highway and Roads.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ No Issues

### **Capital Outlay:**

♦ **Total - \$67,760**

- Two (2) Mid Size SUV 4X4 Explorer (Replacement) - \$65,000
- Six (6) iPads 128 GB - \$2,760

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS PAVING FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 6,606,788	\$ 6,772,723	\$ 6,901,564	1.90%
OPERATING	\$ 3,319,627	\$ 3,979,178	\$ 4,324,831	8.69%
CAPITAL OUTLAY	\$ 579,941	\$ 1,352,079	\$ 908,027	-32.84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,506,356</b>	<b>\$ 12,103,980</b>	<b>\$ 12,134,422</b>	<b>0.25%</b>

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal, and maintenance of city-owned properties safe, efficient and sensitive to the environment. The Paving fund divisions consist of: Street Improvements, Landscape & Forestry, Street Repairs & Maintenance, Right-of-Way-Environmental Maintenance, and Right-of-Way Maintenance – Community Service.

### **Personal Services:**

#### **♦ Personnel adjustments of \$13,269 consists of:**

- Reclass one (1) Public Works Supervisor G15A to Correctional Detail Supervisor PS15A
  - \$5,045 (salary with benefits)
- Overtime increase of \$8,224 (salary with benefits)

### **Operations:**

#### **♦ Operational adjustments of \$345,653 consists of:**

- Two (2) Street Sweepers through a Capital Lease Program - \$100,443
- Contractual Services increase of \$200,000
- Equipment Rental Lease decrease of (\$143,000)
- Operating Materials increase of \$108,000
- Motor Fuel increase of \$74,600
- Travel increase of \$4,800
- Water increase of \$3,463
- Uniforms increase of \$2,400
- Education increase of \$2,000
- Electricity increase of \$2,000
- Office Supplies increase of \$200
- Natural Gas increase of \$93
- Temporary Labor decrease of (\$9,346)

**Capital Outlay:**

♦ Total - \$908,027

**Repairs and Maintenance Division**

- One (1) Tandem Axle Fuel/Lube Truck (Replacement) - \$280,000
- One (1) 3 Ton Vibratory Asphalt Roller With 47" Drum (Replacement) - \$44,000
- One (1) Excavator (Replacement) - \$295,000

**Right of Way Maintenance Division**

- One (1) Mid-Size SUV (Explorer) (Replacement) - \$32,500
- Two (2) Crew Cab 4x4 Pickups (F250) (Replacement) - \$66,154
- Seven (7) Farm Tractors (Replacement) - \$136,500
- One (1) Sand Spreader - \$5,000

**Community Service-ROW Maintenance**

- One (1) Full size F150 Crew Cab 2WD (Replacement) - \$27,873
- One (1) Single Axle Trailer (Replacement) - \$6,000
- One (1) Zero Turn Mower with Bagger (Replacement) - \$15,000

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL PAVING FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ 71,679	\$ 106,365	48.39%
OPERATING	\$ 9,113,621	\$ 2,748,513	\$ 3,109,358	13.13%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,113,621</b>	<b>\$ 2,820,192</b>	<b>\$ 3,215,723</b>	<b>14.02%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$106,365 effective August 2018.

### **Operations:**

- ♦ GA Forestry Association - \$4,300
- ♦ Cost Allocation/Risk Management/Worker's Compensation - \$1,056,284
- ♦ Transfer to Debt Service Fund - \$145,675

### **Capital Improvements:**

- ♦ Road Resurfacing and Improvements in the amount of \$1,969,470



# MEDICAL CENTER FUND

**The Medical Center Fund  
accounts for funding indigent  
hospital care for the residents of  
Columbus.**



## DEPARTMENTAL SUMMARY

0204 MEDICAL CENTER MEDICAL CENTER FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 14,565,995	\$ 14,701,529	\$ 15,197,669	3.37%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,565,995</b>	<b>\$ 14,701,529</b>	<b>\$ 15,197,669</b>	<b>3.37%</b>

The Columbus Consolidated Government and the Medical Center have a contractual agreement whereby hospital services are provided to indigent Muscogee County residents. The Medical Center receives an amount equal to the revenue produced by 3.00 mills of property tax to cover such services after approval of said patient bills by the Consolidated Government.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



# INTEGRATED WASTE FUND

**The Integrated Waste Fund  
accounts for the expenses  
associated with the collection  
and disposal of solid waste and  
recycling.**

## DEPARTMENTAL SUMMARY

260 PUBLIC WORKS INTEGRATED WASTE FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 5,737,874	\$ 5,528,384	\$ 5,728,281	3.62%
OPERATING	\$ 3,465,268	\$ 3,891,266	\$ 4,246,235	9.12%
CAPITAL OUTLAY	\$ 262,337	\$ 680,142	\$ 30,000	-95.59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,465,479</b>	<b>\$ 10,099,792</b>	<b>\$ 10,004,516</b>	<b>-0.94%</b>

The Public Works Department serves the community by providing street and road maintenance, storm drainage systems, environmental enforcement, urban forest maintenance, waste disposal and maintenance of city-owned properties safely, efficient and sensitive to the environment. The Integrated Waste fund divisions consist of: Solid Waste Collection, Recycling, Granite Bluff Inert Landfill, Oxbow Meadows Inert Landfill, and Pine Grove Landfill.

### **Personal Services:**

#### **♦ Personnel adjustments of \$115,233 consists of:**

- Add one (1) Baler Operator - \$43,090 (salary with benefits)
- Reclass two (2) Heavy Equipment Operator G12 to Heavy Equipment Supervisor G15 - \$8,142 (salary with benefits)
- Reclass one (1) Landfill Operator G12A to Landfill Maintenance Worker I G7 - (\$8,125) (salary with benefits)
- Increase in GG overtime of - \$53,825 (salary with benefits)
- Increase in PS overtime of - \$16,148 (salary with benefits)
- Increase in incentive pay of - \$2,153 (salary with benefits)

### **Operations:**

#### **♦ Operational adjustments of \$356,675 consists of:**

- Six (6) Refuse Collection Truck Replacements through a Capital Lease Program - \$343,236
- Motor Fuel increase of \$66,393
- Contractual Services decrease of (\$67,199)
- Auto Parts and Supplies increase of \$14,612
- Various increases/decreases of \$6,800
- Uniforms decrease of (\$8,873)

### **Capital Outlay:**

#### **♦ Total - \$30,000**

#### **Pine Grove Landfill Division**

- One (1) Hay Blower - \$30,000

## DEPARTMENTAL SUMMARY

270 PARKS AND RECREATION INTEGRATED WASTE FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 58,223	\$ 56,284	\$ 56,953	1.19%
OPERATING	\$ 56,547	\$ 28,000	\$ 28,000	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,770</b>	<b>\$ 84,284</b>	<b>\$ 84,953</b>	<b>0.79%</b>

The Parks and Recreation Department is responsible for the pick up of putrescible waste deposited in trash receptacles in parks around the city. With one truck in operation, this division picks up trash from over 2,000 cans in over 50 parks, including the South Commons and the River Walk.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

## DEPARTMENTAL SUMMARY

590 NON-DEPARTMENTAL INTEGRATED WASTE FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 158,569	\$ 48,900	\$ 72,493	48.25%
OPERATING	\$ 1,111,317	\$ 2,369,023	\$ 3,115,038	31.49%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,269,886</b>	<b>\$ 2,417,923</b>	<b>\$ 3,187,531</b>	<b>31.83%</b>

Department budget specific appropriations and expenditures pertain solely to that department. However, certain expenditures are not applicable to a specific department and we have established the Non-Departmental section for recording these appropriations and expenditures.

### **Personal Services:**

- ◆ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$72,493 effective August 2018.

### **Operations:**

- ◆ Cost Allocation/Risk Management/Worker's Compensation - \$916,073
- ◆ Transfer to Debt Service Fund - \$1,211,807

### **Capital Improvements:**

- ◆ The following Capital Improvement Projects (CIP) projects are recommended in the FY19 Budget:
  - C & D Landfill Expansion - \$856,000



# EMERGENCY TELEPHONE FUND

**The Emergency Telephone Fund  
accounts for expenses for the  
Emergency 911 System that  
ensures public safety  
departments respond quickly to  
emergency situations.**

## DEPARTMENTAL SUMMARY

0209 EMERGENCY TELEPHONE (E-911) EMERGENCY TELEPHONE FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 2,212,570	\$ 2,455,815	\$ 2,514,684	2.40%
OPERATING	\$ 1,425,813	\$ 1,486,805	\$ 1,505,202	1.24%
CAPITAL OUTLAY	\$ 234,026	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,872,409</b>	<b>\$ 3,942,620</b>	<b>\$ 4,019,886</b>	<b>1.96%</b>

The 911 Center provides public safety communications and dispatching services for the Police, Fire and EMS departments, as well as other public safety agencies in the area. A highly trained and capable civilian staff of call takers and dispatchers provide efficient services using state-of-the-art communications hardware and software.

### **Personal Services:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$32,511 effective August 2018.

### **Operations:**

- ♦ **No Issues**
  - Miscellaneous equipment maintenance increase of \$18,126
  - 800 MHz Radio System upgrade and maintenance, Motorola Migration Assurance Plan (MAP) (E911 portion of the agreement - Year 4 of 10) - \$950,800
  - Cost Allocation/Workers Comp/Risk Management - \$10,405

### **Capital Outlay:**

- ♦ No Issues

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

**The Community Development Block Grant Fund accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.**

## DEPARTMENTAL SUMMARY

0210 COMMUNITY DEVELOPMENT BLOCK GRANT CDBG FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 225,712	\$ 269,658	\$ 294,802	9.32%
OPERATING	\$ 1,552,208	\$ 1,368,657	\$ 1,760,168	28.61%
CAPITAL OUTLAY	\$ 17,967	\$ 12,000	\$ 11,500	-4.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,795,887</b>	<b>\$ 1,650,315</b>	<b>\$ 2,066,470</b>	<b>25.22%</b>

The Community Development Block Grant Fund (CDBG), managed by the Department of Community & Economic Development, accounts for grant monies received from the Department of Housing and Urban Development under the Community Development Block Grant Program.

### **Personal Services:**

♦ **Personnel adjustments of \$57,774 consist of:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$4,240 effective August 2018.
- Add one (1) Real Estate Technician G17 - \$53,534 (salary with benefits)

### **Operations:**

♦ **Operational adjustments of \$1,241,511 consist of:**

- Aid to Other Agencies increase of \$400,333 (From CDBG prior year funding)
- Other Purchased Services increase of \$113,200
- Appraisals increase of \$13,934
- Demolition Services increase of \$18,289
- Building Maintenance and Repair increase of \$13,934
- Surveys increase of \$4,500
- Cost Allocation decrease of (\$7,997)
- Various operational increases/decreases of \$8,399
- Site Improvement - \$500,000
- General Construction - \$176,919

### **Capital Outlay:**

♦ **Total - \$11,500**

- Conference Room Furniture - \$11,500

# WORKFORCE INNOVATION & OPPORTUNITY FUND

**The Workforce Innovation and Opportunity Act Fund accounts for grant monies received from the Georgia Department of Economic Development under the Job Training Partnership Act.**



## DEPARTMENTAL SUMMARY

0220 WORKFORCE INVESTMENT ACT (WIA) WORKFORCE INVESTMENT ACT (WIA) FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	0.00%
OPERATING	\$ 3,691,125	\$ 3,691,125	\$ 3,691,125	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>\$ 3,691,125</b>	<b>0.00%</b>

In accordance with Federal regulations, this program's name has been changed to the Workforce Investment Act (WIA) Program. Nonetheless, it still accounts for grant monies received from the Department of Labor to carry out the federal objectives formerly carried out by the Job Training Partnership Act (JTPA) program.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues



# ECONOMIC DEVELOPMENT AUTHORITY FUND

**The Economic Development  
Authority Fund accounts for  
dedicated millage for economic  
development within the City.**

## DEPARTMENTAL SUMMARY

0230 ECONOMIC DEVELOPMENT AUTHORITY ECONOMIC DEVELOPMENT AUTHORITY FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 1,967,281	\$ 2,350,255	\$ 2,432,945	3.52%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,967,281</b>	<b>\$ 2,350,255</b>	<b>\$ 2,432,945</b>	<b>3.52%</b>

The Columbus Consolidated Government and the Development Authority of Columbus have an agreement whereby economic development activities, to include working with local and regional entities in attracting quality companies, working to broaden the Muscogee County tax base, job creation and retention, are provided by the Development Authority, in conjunction with the Greater Columbus Chamber of Commerce. Beginning in FY14 the amount collected for Economic Development was increased to 0.41 mills, with 0.16 mills designated for Economic Development fund reserves. Beginning in FY15, the amount collected for Economic Development was increased to 0.50 mills and the NCR annual investment is funded through the Economic Development Fund as opposed to the General Fund. The Development Authority will receive revenue collected of 0.25 mills of ad valorem taxes to cover such activities.

### **Personal Services:**

♦ No Issues

### **Operations:**

♦ **Operational adjustments of \$2,432,945 consists of:**

- BCBS/NCR payment in FY19 - \$800,000 (Year 4 of 10)
- .25 mills to Development Authority in FY19 - \$1,216,473
- Economic Development Reserve in FY19 - \$266,472
- Robotics Initiative - \$150,000 (Year 1 of 3)

### **Capital Outlay:**

♦ No Issues



## DEBT SERVICE FUND

**The Debt Service Fund accounts  
for debt payments to meet the  
obligations for revenue bonds.**

## DEPARTMENTAL SUMMARY

0405 DEBT SERVICE DEBT SERVICE FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 12,296,432	\$ 13,485,730	\$ 12,947,878	-3.99%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,296,432</b>	<b>\$ 13,485,730</b>	<b>\$ 12,947,878</b>	<b>-3.99%</b>

The Debt Service Fund accounts for the retirement of general obligation bond issues, Columbus Building Authority lease contracts, the Water Commissioners revolving loan contract, and Lease Purchase Programs. The figures represent the total of debt organizations within the debt service fund.

### **Personal Services:**

◆ No Issues

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues





# TRANSPORTATION FUND

**The Transportation Fund  
accounts for all expenses related  
to METRA, including  
administration and operation.**

## DEPARTMENTAL SUMMARY

0751 METRA TRANSPORTATION FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 4,828,875	\$ 4,684,599	\$ 4,740,131	1.19%
OPERATING	\$ 1,826,697	\$ 2,304,799	\$ 2,251,554	-2.31%
CAPITAL OUTLAY	\$ 261,747	\$ 778,150	\$ 2,422,388	211.30%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,917,319</b>	<b>\$ 7,767,548</b>	<b>\$ 9,414,073</b>	<b>21.20%</b>

METRA manages the daily activities of the Operations, Maintenance, Dial-A-Ride, FTA-Capital, and Grant Planning and Management Divisions. Together their mission is to provide safe, reliable, dependable and cost-effective transit service with a professional team of employees, dedicated to their customer needs and committed to excellence.

### **Personal Services:**

#### ♦ **Personnel adjustments of \$72,975 consists of:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$57,875 effective August 2018.
- Increase in Overtime of \$15,100 (salary with benefits)

#### ♦ **TSPLOST Personnel adjustments of (\$2,352) consists of:**

- Reclass one (1) Correctional Officer PS12A to Transportation Crew Leader G12A - (\$2,352) (salary with benefits)

### **Operations:**

#### ♦ **Operational adjustments of \$25,600 consists of:**

- Software Lease increase of \$15,000
- Promotion/Advertising Services increase \$5,000
- Travel, Schools, and Conferences increase of \$5,600

#### ♦ **TSPLOST Operational adjustments of \$47,600 consists of:**

- Vehicle Operations and Maintenance increase of \$44,900
- Water increase of \$1,000
- Uniforms increase of \$1,300
- Small Tools increase of \$800
- Printing decrease of (\$600)
- Natural Gas decrease of (\$500)
- Electricity decrease of (\$1,000)

- Education increase of \$900
- Copier increase of \$500
- Cable increase of \$300

### **Capital Outlay:**

#### **♦FTA Total - \$2,422,388 (Fed - \$1,900,310; CCG - \$522,078)**

- Automobiles - \$47,000 (Replacement) (Federal - \$37,600; CCG - \$9,400)
- Five (5) Rebuilt Engines - \$50,000 (Replacement) (Federal - \$40,000; CCG - \$10,000)
- Six (6) Rebuilt Transmissions - \$50,000 (Replacement) (Federal - \$40,000; CCG - \$10,000)
- Two (2) new 35' Clean Diesel Bus - \$834,238 (Federal - \$667,390; CCG - \$166,848)
- One (1) DAR Diesel Bus - \$150,000 (Replacement) (Federal - \$120,000; CCG - \$30,000)
- Parking garage gates - \$150,000 (Replacement) (Federal - \$120,000; CCG - \$30,000)
- Bus body repairs - \$500,000 (Federal - \$400,000; CCG - \$100,000)
- Various equipment/services. Lapsing funds- \$44,952 (Federal - \$35,962; CCG - \$8,990)
- Four (4) heavy duty in ground lifts - \$240,000 (Federal - \$192,000; CCG - \$48,000)
- Bus cameras - \$24,000 (Federal - \$19,200; CCG - \$4,800)
- Automatic announcement system - \$48,396 (Federal - \$38,717; CCG - \$9,679)
- Annual security maintenance contract - \$30,000 (Federal - \$24,000; CCG - \$6,000)
- Capital equipment over \$5,000 - \$102,802 (Replacement) (Federal - \$82,242; CCG - \$20,560)
- Capital equipment under \$5,000- \$151,000 (Replacement) (Federal - \$120,800; CCG - \$30,200)

#### **♦ TSPLOST Capital Outlay requests consists of:**

- No requests



# PARKING MANAGEMENT FUND

**The Parking Management Fund accounts for all expenses related to Columbus' Uptown Parking District, including enforcement and operation.**

## DEPARTMENTAL SUMMARY

0752 PARKING MANAGEMENT PARKING MANAGEMENT FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 118,223	\$ 188,939	\$ -	N/A
OPERATING	\$ 134,293	\$ 132,840	\$ -	N/A
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,516</b>	<b>\$ 321,779</b>	<b>\$ -</b>	<b>N/A</b>

This division is managed by the Administration Division of Transportation Services/METRA and is established to manage the parking in Columbus' Uptown business district. The purpose is to provide a safe, reliable, dependable, and cost- effective transit service with a professional team of employees dedicated to our customers needs and committed to excellence.

### **Personal Services:**

◆ No Issues

### **Budget Note:**

- Transferred one (1) Parking Division Manager G18 - (\$55,951) (salary with benefits)
- Delete two (2) Parking Enforcement Officer G10 - (\$79,165) (salary with benefits)
- Delete one (1) Parking Enforcement Supervisor G14 - (\$46,961) (salary with benefits)

### **Operations:**

◆ No Issues

### **Capital Outlay:**

◆ No Issues

### **Budget Note:**

- ◆ In FY19 Parking Management Fund activities moved into the General Fund as it no longer meets the requirements of an enterprise fund.





# COLUMBUS IRONWORKS CONVENTION & TRADE CENTER FUND

**The Columbus Ironworks  
Convention & Trade Center Fund  
provides for the administration,  
operation and maintenance of  
the Trade Center.**

## DEPARTMENTAL SUMMARY

0753 TRADE CENTER TRADE CENTER FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,265,641	\$ 1,402,723	\$ 1,438,062	2.52%
OPERATING	\$ 1,256,006	\$ 1,464,560	\$ 1,373,570	-6.21%
CAPITAL OUTLAY	\$ 1,402,802	\$ 71,640	\$ 276,595	286.09%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,924,449</b>	<b>\$ 2,938,923</b>	<b>\$ 3,088,227</b>	<b>5.08%</b>

The Columbus Ironworks and Trade Center serves as an organization dedicated to excellence in its operation and service delivery. It serves as a catalyst for economic development and stability for Columbus and also serves as a positive force for community identity and city image.

### **Personal Services:**

#### **♦ Personnel adjustments of \$66,395 consists of:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$16,273 effective August 2018.
- Add one (1) new Conference Facilitator G15 - \$49,045 (salary with benefits)
- Increase in overtime - \$1,077 (salary with benefits)

### **Operations:**

#### **♦ Operational adjustments of (\$121,909) consists of:**

- Contractual Services decrease of (\$22,541)
- Building Maintenance and Repair increase of \$6,405
- Education/Training decrease of (\$3,325)
- Travel, Schools, and Conferences decrease of (\$4,875)
- Temporary Labor decrease of (\$20,000)
- Water decrease of (\$6,600)
- Electricity decrease of (\$65,000)
- Mobile Phone decrease of (\$1,400)
- Grounds Maintenance decrease of (\$1,822)
- Operating Materials decrease of (\$2,000)
- Various increases/decreases of (\$751)

## **Capital Outlay:**

### **♦ Total - \$276,595**

- Five (5) Drape Bins - \$800
- Four (4) Listening Devices Receiver and Packs (Replacement) - \$3,200
- Four (4) Coat Racks - \$2,300
- Two (2) Large Vacuums (Replacement) - \$4,000
- Two (2) Small Vacuums (Replacement) - \$550
- Eleven (11) NEC Projectors - \$4,400
- Eleven (11) Lecterns - \$9,515
- Eleven (11) Mixers - \$2,640
- Three (3) 6' Platform Trucks - \$915
- Ten (10) Cocktail 36" Diameter - \$2,600
- Two (2) Cocktail Dolly - \$600
- Ten (10) 30" X 96" Tables - \$2,300
- Ten (10) 30" X 72" Tables - \$2,100
- Ten (10) Tables 72" Round - \$3,250
- Twenty (20) Tables 60" Round - \$5,500
- Five (5) Tables 48" Round - \$1,000
- Five (5) Tables 42" Round - \$925
- One (1) Boiler with Labor (Replacement) - \$100,000
- One (1) Four Chill Water and Circulating Pumps (Replacement) - \$75,000
- One (1) Fountain Water System Conversion (Replacement) - \$30,000
- One (1) Security Camera System - \$15,000
- One (1) Automatic Gate Opener (Replacement) - \$10,000



# BULL CREEK GOLF COURSE FUND

**The Bull Creek Golf Course Fund  
provides for administration,  
operation and maintenance of  
Bull Creek Golf Course.**

## DEPARTMENTAL SUMMARY

0755 BULL CREEK GOLF COURSE BULL CREEK FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 658,771	\$ 653,339	\$ 580,390	-11.17%
OPERATING	\$ 663,128	\$ 584,011	\$ 614,810	5.27%
CAPITAL OUTLAY	\$ -	\$ -	\$ 55,000	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,321,899</b>	<b>\$ 1,237,350</b>	<b>\$ 1,250,200</b>	<b>1.04%</b>

The Bull Creek Golf Course creates an atmosphere of service and maintains a price range suitable to attract all public golf players in the area. The activities consist of numerous golf tournaments for couples, juniors, individuals, and teams, as well as company outings designed to benefit the company, their customers, and employees.

### **Personal Services:**

#### ♦ **Personnel adjustments of (\$69,909) consists of:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$10,114 effective August 2018.
- Reduce Executive Director salary, due to retirement, and move to Consulting and Capital Outlay for FY19 only.

### **Operations:**

#### ♦ **Operational adjustments of \$28,800 consists of:**

- Consulting increase of \$28,800

### **Capital Outlay:**

#### ♦ **Total - \$55,000 (offset by Executive Director salary reduction)**

- One (1) Top Dresser (Replacement) - \$15,000
- One (1) Truckster (Replacement) - \$12,000
- One (1) Bunker Rake (Replacement) - \$10,000
- One (1) Verticut Reels (Replacement) - \$4,000
- One (1) Utility Vehicle Beverage Cart (Replacement) - \$5,000
- One (1) Utility Vehicle Driving Range (Replacement) - \$4,000
- One (1) Fairway Blower (Replacement) - \$5,000

### **Budget Note:**

- ♦ Expenditures based on projected revenues including a \$50,000 subsidy from the General Fund.

# OXBOW CREEK GOLF COURSE FUND

**The Oxbow Creek Golf Course  
Fund provides for  
administration, operation and  
maintenance of Oxbow Creek  
Golf Course.**



## DEPARTMENTAL SUMMARY

0756 OXBOW CREEK GOLF COURSE OXBOW CREEK FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 252,955	\$ 237,117	\$ 225,016	-5.10%
OPERATING	\$ 159,512	\$ 147,883	\$ 154,984	4.80%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 412,467</b>	<b>\$ 385,000</b>	<b>\$ 380,000</b>	<b>-1.30%</b>

Oxbow Meadows Golf Course creates an atmosphere of service and maintains a price range suitable to attract all public golf players in the area. The activities consist of numerous golf tournaments for couples, juniors, individuals, and teams, as well as company outings designed to benefit the company, their customers, and employees.

### **Personal Services:**

- ◆ **Personnel adjustments of (\$13,836) consists of:**
- ◆ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$6,169 effective August 2018.
- Reduce Executive Director salary, due to retirement, and move to Consulting for FY19 only.

### **Operations:**

- ◆ **Operational adjustments of \$7,200 consists of:**
- Consulting increase of \$7,200

### **Capital Outlay:**

- ◆ Expenditures based on projected revenues including a \$150,000 subsidy from the General Fund.
- ◆ Debt service obligation ended in FY17.



## CIVIC CENTER FUND

**The Civic Center Fund accounts  
for the operation of the multi-  
functional recreational facility.**

## DEPARTMENTAL SUMMARY

0757 CIVIC CENTER CIVIC CENTER FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,839,836	\$ 1,527,258	\$ 1,612,113	5.56%
OPERATING	\$ 5,091,926	\$ 3,467,187	\$ 3,557,887	2.62%
CAPITAL OUTLAY	\$ 13,819	\$ -	\$ 203,143	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,945,581</b>	<b>\$ 4,994,445</b>	<b>\$ 5,373,143</b>	<b>7.58%</b>

The Civic Center is located on the City's world class South Commons complex and is a regional venue for entertainment, trade shows, concerts, as well as a variety of sporting events including ice hockey, basketball, and arena football. The Civic Center strives to provide events with quality professional services, while progressively managing clean, safe, well maintained, and a self-supporting facility.

### **Personal Services:**

#### ♦ **Personnel adjustments of \$100,355 consists of:**

- ♦ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$16,287 effective August 2018.
- Wages increase of \$84,068 (wages with benefits)

### **Operations:**

#### ♦ **Operational adjustments of \$90,700 consists of:**

- Operating Materials increase of \$51,500
- Water increase of \$34,000
- Various increases/decreases of \$5,200

### **Capital Outlay:**

#### ♦ **Total - \$203,143 (using Friends of Columbus funds)**

- One (1) Ice Machine (Replacement) - \$4,215
- One (1) Ice Machine (Replacement) - \$4,825
- Two (2) Walk-in Coolers (Replacement) - \$10,964
- Two (2) Walk-in Coolers (Replacement) - \$11,556
- One (1) Walk-in Cooler (Replacement) - \$5,718
- One (1) Ford Fusion (Replacement) - \$18,548
- Five hundred (500) Chairs (Replacement) - \$36,000
- Fourteen (14) Chair Racks (Replacement) - \$11,011

- Ten (10) Tables - 8' (Replacement) - \$2,306
- Ten (10) Tables - 6' (Replacement) - \$2,091
- Ten (10) Tables - 72" (Replacement) - \$3,540
- Six (6) Box Office Intercoms (Replacement) - \$4,091
- Ten (10) Staging - panels (Replacement) - \$5,990
- One (1) Staging - stairs (Replacement) - \$1,696
- Ten (10) Staging - rails (Replacement) - \$2,310
- Four (4) Staging - jacks (Replacement) - \$3,884
- Four (4) Curtain motors (Replacement) - \$14,408
- One (1) Zero Turn Mower - \$7,211
- Three (3) Conex Containers - \$11,070
- One (1) John Deere TX - \$8,682
- One (1) Crew Cab Truck F150 (Replacement) - \$27,873
- Seventy-eight (78) Figure Skates - \$5,154

**Budget Note:**

- ♦ Due to contract cancellation, Hockey was removed from the FY18-FY19 budget.



# EMPLOYEE HEALTH CARE FUND

**The Employee Health Care Fund  
accounts for the self-funded  
employee health care program.**

## DEPARTMENTAL SUMMARY

### 0850 HEALTH INSURANCE HEALTH INSURANCE FUND

	<b>FY17 ACTUAL</b>	<b>FY18 ADOPTED BUDGET</b>	<b>FY19 REC BUDGET</b>	<b>% CHANGE</b>
PERSONAL SERVICES	\$ -	\$ -	\$ -	N/A
OPERATING	\$ 20,152,423	\$ 23,647,283	\$ 23,847,283	0.85%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,152,423</b>	<b>\$ 23,647,283</b>	<b>\$ 23,847,283</b>	<b>0.85%</b>

The Employee Health Care Fund is established for the purpose of funding medical claims and administrative costs.

#### **Personal Services:**

♦ No Issues

#### **Operations:**

##### **Budget Notes:**

<b>Health Insurance Plan Allocation</b>	
Admin/ACA Fees	\$1,493,000
Health and Wellness Center	\$1,800,000
Claims - Active & Pre-65 retirees	\$18,754,283
Post-65 retiree fully insured plan	\$1,800,000
<b>Total</b>	<b>\$23,847,283</b>

#### **Capital Outlay:**

♦ No Issues





# RISK MANAGEMENT FUND

**The Risk Management Fund  
accounts for vehicle accidents  
and workers' compensation  
claim management and related  
costs.**

## DEPARTMENTAL SUMMARY

0860 RISK MANAGEMENT RISK MANAGEMENT FUND				
	FY17 ACTUAL	FY18 ADOPTED BUDGET	FY19 REC BUDGET	% CHANGE
PERSONAL SERVICES	\$ 1,545,772	\$ 2,495,828	\$ 2,191,805	-12.18%
OPERATING	\$ 1,968,394	\$ 2,258,646	\$ 2,087,494	-7.58%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,514,166</b>	<b>\$ 4,754,474</b>	<b>\$ 4,279,299</b>	<b>-9.99%</b>

The Risk Management Fund is established for the purpose of providing insurance funding for general liability, vehicle claims, and worker's compensation management.

### **Personal Services:**

- ◆ **Personnel adjustments of \$3,362 consists of:**
- ◆ Pay adjustments of 1.5% for active full-time General Government/Public Safety employees, .5% COLA for active employees, and .25% COLA for retirees in the amount of \$3,362 effective August 2018.

### **Operations:**

- ◆ **Operational adjustments of \$171,152 consists of:**
- Fire Fighters Income/Cancer insurance policy increase of \$73,848
- Medical Supplies increase of \$5,000
- Workers Comp contingency decrease of (\$250,000)

### **Capital Outlay:**

- ◆ No Issues

# CAPITAL IMPROVEMENT PROGRAM

**The Capital Improvement Program (CIP) is a multi-year planning instrument used to identify capital projects and coordinate the timing and financing of these projects.**

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

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### **2009 OTHER LOCAL OPTION SALES TAX**

On July 15, 2008, the citizens of Columbus authorized the 2009 1¢ local option sales tax (LOST). This LOST has no expiration date. The core objective of this LOST was funding the primary mission of Public Safety Departments within the Columbus Consolidated Government including Police, Fire/EMS, Sheriff, Marshal, Muscogee County Prison, Coroner, District Attorney, Public Defender, associated court functions, and other Public Safety agencies, programs and functions. The intent is also to be used to provide a funding source for infrastructure to include roads/bridges, stormwater/flood abatement, technology, and capital projects to include construction, maintenance and renovation of buildings and facilities to support quality of life improvements and to house government operations. These funds are earmarked for Public Safety at 70% and Infrastructure at 30% per Resolution #226-08 adopted by council on May 13, 2008.

### **1999 SPLOST**

In 1999, the citizens of Columbus renewed the 1993 1¢ special local option sales tax (SPLOST). This SPLOST originally provided funding for approximately \$235,000,000 of capital projects to be used for public safety; economic development; recreation; transportation; the government service center; stormwater drainage improvements and flood abatement; road improvements, bridge constructions/repairs; a county library; and, governmental, proprietary, and administrative purposes of the SPLOST. The projects were financed with equally distributed revenues and constructed as SPLOST cash flows allowed over an approximate nine-year period. Although sufficient revenues were collected to satisfy the approved referendum in September 2008, projects originally funded by this SPLOST are still on-going.

### **TSPLOST**

The Transportation Investment Act of 2010 provides a legal mechanism in which regions throughout the state have the ability to impose a 1% sales tax to fund needed transportation improvements within their region. Muscogee County is part of the River Valley Region. The voters of the River Valley Region successfully passed the Transportation Special Purpose Local Option Sales Tax (TSPLOST) in the summer of 2012. The TSPLOST became effective January 1, 2013 and remains in effect for 10 years. The Final Investment List of projects was submitted by the local governments, MPOs and GDOT and has been approved. This list is constrained by the projected tax revenues for the region. The list of projects is funded by 75% of the TSPLOST collected and the remaining 25% is distributed to the local governments by a formula for projects that are more local in nature, called Discretionary Funds.

### **Capital Projects Budget/Funding Process**

During the operating budget process, departments submit funding requests for new projects. In order to get a total project cost, budget procedure requires requests to be presented over a five-year period to include anticipated operating costs after project completion.

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

The CIP Committee reviews the funding requests. This Committee is comprised of the department heads associated with the ongoing capital improvement projects. These funding requests are ranked by importance and need to the community and are then forwarded to the City Manager with funding recommendations to be included in the overall Operating Budget.

All funding sources are approved by the City Council. Projects financed by the operating funds are presented in the Recommended Annual Operating Budget in either transfers-out or within specific departmental budgets. After the approval of the Operating Budget, appropriations are transferred to the relevant CIP funds. Projects may be financed with a myriad of sources and unlike the operating funds; CIP appropriations do not lapse at year-end.

Financing sources for FY19 include the following methods (excluding funding from prior fiscal years):

- Operating fund supported (Stormwater (Sewer), Paving, and Integrated Waste)
- 2009 Other Local Option Sales Tax
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)

Capital Improvement Projects project budgets may include any of the following basic costs commonly associated with a CIP Project:

- Renovation or expansion of existing facilities
- Initial feasibility study for new facilities/infrastructure
- Land Acquisition, site improvement, development
- Construction of new facility/infrastructure
- Management/administrative costs
- Equipment and furnishings associated with the project

### **STORMWATER (SEWER) FUND SUPPORTED**

<b>Project</b>	<b>FY19 Recommended</b>	<b>Description</b>
Pipe Rehab/Replacement	\$1,145,602	Repair and replacement of stormwater pipes
<b>Total – Stormwater Fund</b>	<b>\$1,145,602</b>	

### **PAVING FUND SUPPORTED**

<b>Project</b>	<b>FY19 Recommended</b>	<b>Description</b>
Resurfacing/Road Improvements	\$1,969,470	Resurface and improvements as approved
<b>Total – Paving Fund</b>	<b>\$1,969,470</b>	

## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

<b>2009 OTHER LOCAL OPTION SALES TAX SUPPORTED</b>		
<b>Project Name</b>	<b>FY19 Recommended</b>	<b>Description</b>
Roads/Bridges	\$1,400,000	Resurfacing, road improvements, bridge repair, traffic signal, right-of-way acquisition
Flood Abatement/Stormwater	400,000	Drainage improvements
Technology	1,520,321	City-wide technology improvements
Facilities	500,400	Facility improvements/renovations
Court Management System	750,000	Mainframe upgrade
<b>Total 2009 Other LOST</b>	<b>\$4,570,721</b>	

<b>TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) SUPPORTED</b>		
<b>Project Name</b>	<b>FY19 Recommended</b>	<b>Description</b>
Discretionary Funds	\$2,500,000	
<b>Total TSPLOST</b>	<b>\$0</b>	

<b>1999 SPECIAL PURPOSE LOCAL OPTION SALES TAX SUPPORTED</b>		
<b>Project Name</b>	<b>FY19 Recommended</b>	<b>Description</b>
Enterprise Zone	\$2,050,000	Acquisition of land for commercial/industrial areas, infrastructure improvements, relocation assistance, and demolition and site preparation.
Liberty District	1,350,000	Redevelopment projects centered around the Liberty Theater area for the development of commercial, entertainment, and residential district.
Need For Land (NFL)	1,650,000	Construction of necessary infrastructure including roads and utilities to provide locations for new and expanding industries.
Walking Trails	450,000	Development of the Walking Trail
Stormwater	2,700,000	Drainage improvements
Roads	1,100,000	Resurfacing, road improvements, traffic signal, right-of-way acquisition
<b>Total 1999 SPLOST</b>	<b>\$9,300,000</b>	



## **CAPITAL IMPROVEMENT PROJECTS (CIP)**

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<b>INTEGRATED WASTE SUPPORTED</b>		
<b>Project Name</b>	<b>FY19 Recommended</b>	<b>Description</b>
C & D Landfill Expansion	\$856,000	C & D Landfill expansion and improvements
<b>Total Integrated Waste Fund</b>	<b>\$856,000</b>	



## NON-OPERATING FUNDS

**Non-Operating Funds account for all financial resources not related to any other specific purpose fund.**

## NON-OPERATING FUNDS

The non-operating budgets for FY19 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY19 Recommended
<u>0211 Urban Development Action Grant</u> To account for loans and program income received from the Department of Housing and Development under the Urban Development Action Grant Program.	\$ 15,000
<u>0212 Economic Development Program Fund</u> Set up to provide funding for economic development activities to include working with local and regional entities in attracting quality companies, working to broaden the Muscogee County tax base, job creation and retention.	\$ -
<u>0213 HOME Program Fund</u> During a prior year, the Columbus Consolidated Government established the HOME Program Fund to administer HOME Program Grants and loan payments. These programs are used to provide mortgage loans to qualifying lower income applicants for first-time purchases of houses.	\$ 754,315
<u>0216 Multi-Governmental Fund Budget</u> Established to account for grant monies from various federal and state agencies.	\$ 3,705,473
<u>0222 Hotel/Motel Tax Fund</u> To account for hotel/motel tax revenue designated for the funding of the Columbus Convention and Visitors Bureau, River Center for the Performing Arts, Columbus Sports Council, Columbus Trade and Convention Center and the Civic Center.	\$ 4,880,000
<u>0223 Police Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for police department expenditures.	\$ 150,000
<u>0224 County Drug Abuse Treatment Fund</u> To account for additional penalties imposed by Georgia State Law 15-21-100, Article Six designated for drug abuse treatment and education programs relating to controlled substances and marijuana. Allocation to be \$40,000-Police Dept (DARE Program), \$14,000-Adult Drug Court (Residential drug treatment, Participant medical evaluations), and \$14,000-Juvenile Drug Court (Participant treatment and programming).	\$ 68,000
<u>0225 METRO Drug Task Force Fund</u> To account for monies forfeited under the Controlled Substances Act designated for the joint law enforcement activities of the Columbus Police Department and the Muscogee County Sheriff's Department.	\$ 150,000
<u>0227 Penalty and Assessment Fund</u> To account for monies collected under the Jail Construction and Staffing Act (Ga.L1989 p.1753) to provide for constructing, operating, and staffing jails, correctional institutions and detention facilities of the Consolidated Government.	\$ 1,200,000
<u>0228 Sheriff Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for sheriff department expenditures.	\$ 10,000

## NON-OPERATING FUNDS

The non-operating budgets for FY19 are recommended in the amount set forth in each section and as outlined in the sections of the ordinance.

Fund	FY19 Recommended
<u>0231 Neighborhood Stabilization Program Fund</u> To account for grant monies received from the Department of Housing and Urban Development under the Housing and Economic Recovery Act (HERA) of 2008.	\$ 1,082,678
<u>0232 Marshal Forfeiture Fund</u> To account for monies received from federal and state forfeitures designated for the Marshal's Office expenditures.	\$ -
<u>0508 Capital Projects Fund</u> To account for projects supported by the General Fund, Stormwater (Sewer) Fund and the Paving Fund for acquisition, construction and equipping of various Capital projects. (\$3,865,072 for FY19 allocation and \$18,500,000 carried over from prior fiscal years)	\$ 22,715,072
<u>0510 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Projects Fund</u> To account for projects supported by the TSPLOST Discretionary Funds (\$2,500,000 for FY19 and \$6,000,000 carried over from prior fiscal years) and TSPLOST projects (\$52,900,000 carried over from prior fiscal years). TSPLOST projects for Band 1 (CY2013-2015) includes Columbus River Walk, Buena Vista Rd Improvements, South Lumpkin Multi-Use Facility, US27/Custer Road Interchange Reconstruction.	\$ 61,400,000
<u>0540 1999 Sales Tax Proceeds Account Project Fund</u> To account for projects supported by the 1999 Sales Tax Proceeds Account including Road projects and acquisition, construction and equipping of various Capital projects.	\$ 9,300,000
<u>0542 Lease Purchase Program Fund</u> To account for projects supported by a Lease Purchase Program thru GMA.	\$ 443,679
<u>0554 Columbus Building Authority Revenue Bonds, 2003A Series Fund</u> To account for proceeds of the 2003A lease revenue bonds for construction and equipping of two new fire stations, stormwater enhancements, road and street resurfacing/reconstruction, 800 MhZ Tower, Parking Lot/Deck, Skate Park SuperCenter and expansion of the Columbus Georgia Convention and Trade Center.	\$ 600,000
<u>0555 Columbus Building Authority Revenue Bonds, 2003B Series Fund</u> To account for proceeds of the 2003B taxable lease revenue bonds for construction and equipping of two parking garages.	\$ 4,200,000
<u>0559 Columbus Building Authority Lease Revenue Bonds, 2010B Series Fund</u> To account for proceeds of the 2010B taxable lease revenue bonds for construction and equipping of a new fire station, Natatorium, Citizen's Service Center, Parking Garage, Recycling/Sustainability Center, stormwater enhancements, and road and street resurfacing/reconstruction.	\$ 900,000
<u>0560 Columbus Building Authority Lease Revenue Bonds, 2010C Series Fund</u> To account for proceeds of the 2010C lease revenue bonds for construction and equipping of road and street resurfacing/reconstruction.	\$ 40,000
<u>0985 Family and Youth Coalition Fund</u> To account for revenues from the State of Georgia Department of Human Resources to provide funding to the Muscogee County Family Connection.	\$ 50,000



## APPENDIX

**This section includes information not otherwise located in the Budget including a glossary and a capital outlay requests.**

## **ACRONYMS**

Acronyms of Budget specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following acronyms have been compiled to assist the reader in understanding these terms.

**CAFR:** Comprehensive Annual Financial Report

**CBA:** Columbus Building Authority

**CCG:** Columbus Consolidated Government.

**CDBG:** Community Development Block Grant.

**CIP:** Capital Improvement Program.

**CPI:** Consumer Price Index.

**DFACS:** Department of Family and Children Services.

**D.O.T. –** Department of Transportation.

**EMS:** Emergency Medical Service.

**GASB:** Governmental Accounting Standards Board.

**G. O. Bond:** General Obligation Bond.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**HAZMAT:** Hazardous Materials.

**LOST:** Local Option Sales Tax.

**MCP:** Muscogee County Prison.

**OLOST:** Other Local Option Sales Tax.

**SPLOST:** Special Purpose Local Option Sales Tax.

**TSPLOST:** Transportation Special Purpose Local Option Sales Tax.

**WIOA:** Workforce Innovation & Opportunity Act.



## **GLOSSARY**

**SEE ALSO: ACRONYMS**

The Annual Operating Budget contains specialized and technical terminology that is unique to public finance and budgeting as well as unique to the Columbus Georgia area. The following glossary has been included in this document to assist the reader in understanding these terms.

**ACCOUNT NUMBER:** A line item code defining an appropriation.

**ACCOUNTING STANDARDS:** The Generally Accepted Accounting Principles (GAAP) promulgated by the Government Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. When transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial reports are just some examples of the guidelines these standards establish.

**ACCRUAL ACCOUNTING:** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**ACTIVITY:** An element used to assign accounting entries to a core business process. Budgets are prepared at the Activity level. Performance data is reported at the Department's Unit level and not at the Department level.

**AD VALOREM TAX:** A tax based on the assessed value of real estate or personal property.

**ADOPTED BUDGET:** The operating budget plan which is presented to City Council by the Mayor and approved by City Council.

**APPRAISED VALUE:** The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last countrywide reappraisal date.

**APPROPRIATION:** Authorization given by Council to make expenditures or incur obligations for approved work programs with specific limitations.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

**ASSET:** Resources owned or held which have monetary value.

**AUDIT:** A review of the City's accounts by an independent auditing firm to substantiate year-end fund balances, reserves, and cash on hand. The independent auditing firm also test the City's internal controls.

**AUTHORIZED POSITIONS:** Employee positions, which are authorize in the adopted budget, to be filled during the year.

**BALANCED BUDGET:** A budget is considered "balanced" when Total Revenues equal Total Expenditures within each fund and for all funds in aggregate. Fund balance (reserves) may be used as a Revenue Source to balance the fund so that Revenues equal Expenditures.

**BASE BUDGET:** The minimum amount of funding necessary to continue the current level of service including inflation and equipment replacement schedules.

**BASIS OF ACCOUNTING:** The timing of when accounting transactions are recognized.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**BEGINNING/ENDING FUND BALANCE:** Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

**BENCHMARK POSITION:** Positions to be used as points of reference; here, when measuring our employees' pay with pay levels in our labor market.

**BOND DEFEASANCE OR BOND REFINANCING:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**BOND PROCEEDS:** Debt issuances derived from the sale of bonds for constructing major capital facilities.

**BOND RATING:** An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

**BOND:** A long-term obligation or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing. The term "budget" is used in two senses in practice. The budget, once adopted, is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management in accordance with procedures specified by law and/or administrative rules and regulations.

**BUDGET ADJUSTMENT:** A legal procedure utilized by the budget staff to revise a budget appropriation. The Budget Officer has the authority to adjust expenditures within or between departmental budgets according to budget policy. No increase in the total budget can occur without approval of Council.

**BUDGET CALENDAR:** The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**BUDGET CONTROL:** The control or management of a governmental unit or enterprise in accordance and within the limitations of available appropriations and available revenues.

**BUDGET CYCLE:** The recurring annual process in which the City prepares, adopts, and implements a spending plan. The budget cycle consists of:

1. Departments evaluate and update goals and objectives and relevant performance indicators.
2. Financial Planning prepares a draft of the Operating Budget.
3. Executive management prepares the recommended budget for council's consideration.
4. A series of public hearings are held before council makes final changes to the Mayor's Recommended Budget.
5. The Adopted Budget is formally adopted by Council before July 1.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing to the legislative body.

**CAPITAL IMPROVEMENTS PROGRAM (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CAPITAL IMPROVEMENTS:** Building, infrastructure, and other attachments or annexations to land and facilities which are intended to remain so attached or annexed.

**CAPITAL OUTLAY:** Capital items are defined as tangible items such as tools, desks, machinery, and vehicles costing more than \$500 each and having a useful life of more than one year.

**CCG:** Columbus Consolidated Government.

**CHARGES FOR SERVICES:** charges of a voluntary nature paid by the party receiving the service in exchange for the fee.

**CODE:** A group of numbers that may identify a fund, department/division, line item or project.

**COMMODITIES:** Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants, etc.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):** A federal domestic assistance grant to develop viable urban communities by providing decent housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information:

1. A balance sheet that compares assets with liabilities and fund balance, and
2. An operating statement that compares revenues with expenditures.

**CONSOLIDATED GOVERNMENT:** A county and city whose governments are combined into a single entity.

**CONSUMER PRICE INDEX (CPI):** An index of items used to measure the change in prices over time.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or expenditures not otherwise budgeted.

**CONTINUING APPROPRIATION:** Resources appropriated for a specific expenditure that is carried over from the prior fiscal year.

**COST ALLOCATION:** Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

**COST-OF-LIVING ADJUSTMENTS (COLA):** An increase in salaries to offset the adverse effect of inflation on compensation.

**D.O.T. –** Department of Transportation.

**DEBT RATIO:** Total debt divided by total assets. Used by Finance Department to assess fiscal health, internal controls, etc.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**DEBT SERVICE REQUIREMENTS:** The amount of money required to pay principal and interest on outstanding debt or to accumulate monies for future retirement of term bonds.

**DEBT SERVICE:** Payment of interest and repayment of principal on city debt.

**DEPARTMENT:** A major administrative organizational unit of the City that indicates overall management responsibility for one or more divisions.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DIVISION:** A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

**ELECTED OFFICIAL:** Person who holds an elected position of leadership for the City and/or County government. In Columbus/Muscogee County, these are: Mayor, Sheriff, Marshal, certain Judicial Officials (District Attorney, Judges, and Solicitor General), Clerk of Superior Court, Coroner, and Tax Commissioner.

**ENCUMBRANCES:** Obligations in the form of purchase orders or contracts, for which the budget is reserved. The obligations cease to be encumbrances when they are paid or otherwise liquidated.

**ENTERPRISE FUND –** A fund established to account for operations financed and operated in a manner similar to private business enterprises.

**EXPENDITURES:** Disbursements or outlays of cash which decrease the City's net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

**EXPENSES:** Decreases in net total assets. Expenses represent the total cost of operations during period regardless of the timing of related expenditures.

**FIDUCIARY FUNDS:** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the City's own programs.

**FISCAL POLICY:** The City's policies with respect to revenues, spending, investments, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR:** A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

**FIXED ASSETS:** Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE FEE:** A fee paid by public service utilities for use of public property in providing their

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

services to the citizens of the community.

**FULL-TIME EQUIVALENT (FTE) POSITIONS:** A position converted to a decimal equivalent of a full-time position based on 2,080 hours per year. The full-time equivalent of a part-time position is calculated by dividing the number of hours budgeted by 2,080 hours.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts which record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The unused balance of governmental funds and expendable trust funds, which include certain reservations of funds established for control purposes. It is what is "left over" after obligations have been repaid and all expenditures have been completed.

**GASB:** Governmental Accounting Standards Board is the current standards setting board for governmental GAAP.

**GENERAL FUND:** The principal fund operating the city that accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as fire and police protection, finance and records, leisure services, public services and general administration.

**GENERAL OBLIGATION (G.O.) BOND:** This type of bond is backed by the full faith, credit and taxing power of the government.

**GENERAL SERVICES DISTRICT:** District accounting for the governmental services pertaining to the consolidated City of Columbus, GA. The revenues from this district's millage rate support the General Fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP incorporates the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. GAAP provides a standard by which to measure financial presentations.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information Systems.

**GOAL:** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

**GOVERNMENTAL FUND:** A fund used to account for the City's expendable financial resources and related current liabilities, except for those accounted for in proprietary funds.

**GRANTS:** Contributions or gifts or cash or other assets from another government (usually from state or federal agencies) and are normally restricted to expenditure or use for a specified purpose, activity, or facility.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**HAZMAT:** An abbreviation for Hazardous Materials.

**IMPROVEMENT:** Any amount of service or request above the current level of service.

**INFRASTRUCTURE:** The physical foundation of a community and capital assets of a permanent nature. For example: land, streets, roads, highways, bridges, buildings, water pipes & sewer lines.

**INTERFUND CHARGES:** Charges for services rendered by a non-internal service activity to a user in a different fund.

**INTERFUND REIMBURSEMENTS:** Receipt of funds as reimbursement for charges for services rendered by a non-internal service activity to a user in a different fund.

**INTERFUND TRANSFERS:** See “Transfers In/Out”.

**INTERGOVERNMENTAL REVENUE:** Revenue collected by one government and distributed to another level of government(s).

**INTERMENT:** Placing of a corpse in a grave.

**INVESTMENT POLICY:** A written, Council-adopted policy delineating permitted investments of the City’s idle cash. The Columbus Consolidated Government’s Investment Policy is typically reviewed and updated during the annual audit.

**LEGALLY ADOPTED BUDGET:** The Adopted Budget or operating plan which is approved by City Council. Typically the “Adopted Budget” refers to the total of all city operating funds, including all revenues, expenditures, and transfers between and among funds.

**LIABILITIES:** Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**LINE ITEM:** A method in which a unit of appropriate is expressed or defined.

**LOCAL OPTION SALES TAX (LOST):** State legislation allows local governments to levy an additional sales tax within its jurisdiction. The City of Columbus currently collects proceeds based on a 1% approved local option. Use of these funds is unrestricted.

**LONG TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**MANDATE:** A requirement from a higher level of government that a lower level of government perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

**MCP:** Muscogee County Prison.

**MILLAGE RATE:** The ad valorem property tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**MISSION:** A clear and concise statement that focuses on the purpose of the department and sets department goals to align practices with values. A mission statement is an actionable plan for a department’s future, which includes the objectives, and how these objectives will be measure.



# **GLOSSARY**

**SEE ALSO: ACRONYMS**

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due. All governmental funds and Trust Funds are accounted for using this method.

**MUNICIPAL CODE:** A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, business licensing, etc.

**NET BUDGET:** The legally adopted budget less all interfund transactions. Interfund transactions representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount to prevent being double counted from the perspective of the entire budget.

**NON-DEPARTMENTAL:** Functions and accounts that are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

**OBJECT CODE:** A Chart of Accounts element that describes tangible items purchased or a service obtained. Also referred to as a line item.

**OBLIGATIONS:** Amounts, which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OPERATING BUDGET** – Planned expenditures and revenues for the continued regular operations and maintenance of basic governmental functions and services. Includes personnel, supplies, services and capital items. All funds lapse at the fiscal year end. The operating budget for CCG includes the following funds: General, Sewer, Paving, Integrated Waste Management, Emergency Telephone, Medical Center, Debt Service, Economic Development, METRA, Parking Management, Trade Center, Bull Creek Golf Courses, Oxbow Creek Golf Course, and Civic Center.

**OPERATING EXPENDITURES:** The cost for personnel, materials and equipment required for the City to provide services to its citizens or for a department to fulfill its mission.

**ORDINANCE** – A formal legislative enactment by the governing body of a municipality which has the full force and effect of law within the boundaries of the City. Enactment of an ordinance by the CCG requires two weeks for final approval.

**OTHER LOCAL OPTION SALES TAX:** (also referred to as "Other LOST") The Local Option Sales Tax which followed the original LOST. As with the original LOST, use of these funds is unrestricted, however, City Council has made an administrative decision to utilize 70% of Other LOST proceeds for Public Safety and the remaining 30% for Infrastructure investment and refurbishment.

**PER CAPITA:** Applies to a unit of population or a person if a commodity/expense will be divided equally.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**PERFORMANCE MEASURES:** Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**PERSONAL SERVICES:** A budget category used to account for employee compensation including wages and salaries and fringe benefits, such as health, life, and disability insurance, and retirement.

**PERSONAL SERVICES:** Expenditures for salaries, wages and fringe benefits for personnel.

**PHASE:** A department-specific element representing the various steps of a program.

**POST-EMPLOYMENT BENEFITS:** Post-employment benefits are benefits that an employee receives at the start of retirement. This does not include pension benefits paid to the retired employee through the retirement system. Other post-employment benefits that a retired employee can receive are life insurance premiums, healthcare premiums, and deferred-compensation arrangements.

**PRO FORMA (PROJECTIONS):** Estimated future budgets which are based on actual historical activity and budget information.

**PROGRAM:** The collection of services being performed to achieve a desired goal.

**PROJECTED:** Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

**PROPERTY TAX:** A tax levied on the assessed value of real, public utility and personal property. Generally, assessed value is 40% of fair market value.

**PROPERTY TAX FREEZE (Exemption):** Freezes the assessment of a residential property based on its value at the time of purchase. The exemption applies to the maintenance and operation portion of the mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

**PROPRIETARY FUNDS:** Funds that focus on business-like activities, including the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**PUBLIC HEARING:** An open meeting regarding proposed operating or capital budget allocations, which provides citizens with an opportunity to voice their views on the merits of the proposals.

**REALLOCATION** – Project budgets in excess of project expenditures may be transferred to finance or assist in financing other projects.

**RESERVE:** An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**RESOLUTION** – A special order of a legislative body requiring less legal formality than an ordinance. Approval of a resolution by the CCG requires one week for approval.

**REVENUE:** Money or income received by the Consolidated Government from external sources such as taxes collected or an amount received for performing a service.

**REVENUE BOND:** A revenue bond is backed only by the revenues received from a specific enterprise or project, such as a hospital or toll road.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**REVISED BUDGET:** The revised budget is the budget that has been modified from the Adopted Budget and which includes carryover funds from the previous year and approved changes from the mid-year adjustments.

**RISK MANAGEMENT:** The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

**SELF-INSURANCE:** The formal assumption or partial assumption of risks and the accounting of results. Specific accounts or funds are set aside to fund the risks. Any losses that do occur are charged against those accounts or funds.

**SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST):** A voter approved 1% Sales Tax used for specified Capital Improvement Projects.

**STATE SHARED REVENUE:** Revenues levied and collected by the state but shared with local governments each year as determined by state law.

**STATUTE:** A written law enacted by a duly organized and constituted legislative body.

**STRUCTURALLY BALANCED BUDGET:** The budget considered “structurally balanced” when Total Revenues equal Total Expenditures *and* the source of Revenues is equivalent to the use of Expenditures in nature, length of maturity, and content without reliance on use of reserves or fund balance to balance the budget.

**SUPPLEMENTAL:** Any amount of service or request about the current level of service.

**TAX RATE:** The amount of tax stated in terms of a unit of the tax base; for example, five mills equal five dollars per thousand of taxable value.

**TAXABLE VALUE:** This is calculated as 40% of the assessed value.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TEMPORARY POSITIONS:** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are on a per-hour basis, and receive limited or no benefits.

**TRANSFERS IN/OUT:** Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

**TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (“TSPLOST”):** A regionally voter approved and adopted SPLOST, proceeds from which are used for specified transportation related projects. Columbus is in the River Valley region for purposes of TSPLOST.

## **GLOSSARY**

**SEE ALSO: ACRONYMS**

**USEFUL LIFE:** Period or time-span an item is expected to continue providing financial service.

## FY19 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty	FY19
		REC	RECOMMENDED
<b>GENERAL FUND</b>			
<b>250 Engineering</b>			
Ford F-550 Flat Bed with Equipment Modifications (Replacement)	\$ 119,965	1	\$ 119,965
	<b>Subtotal</b>		<b>\$ 119,965</b>
<b>260 Public Works</b>			
Full Size F250 Crew Cab Truck (Replacement)	\$ 33,077	2	\$ 66,154
Zero Turn John Deere Mower (Replacement)	\$ 7,000	2	\$ 14,000
	<b>Subtotal</b>		<b>\$ 80,154</b>
<b>270 Parks &amp; Recreation</b>			
Zero Turn Mower (Replacement)	\$ 9,000	5	\$ 45,000
	<b>Subtotal</b>		<b>\$ 45,000</b>
<b>GENERAL FUND</b>	<b>TOTAL</b>		<b>\$ 245,119</b>
<b>OTHER LOCAL OPTION SALES TAX FUND</b>			
<b>400 Police</b>			
Dash Cameras	\$ 3,400	40	\$ 136,000
	<b>Subtotal</b>		<b>\$ 136,000</b>
<b>410 Fire</b>			
Personal Protective Equipment	\$ 2,400	28	\$ 67,200
Service & Maintenance Agreement for Burn Building	\$ 25,281	1	\$ 25,281
	<b>Subtotal</b>		<b>\$ 92,481</b>
<b>420 MCP</b>			
15 Passenger Inmate Van (Replacement)	\$ 31,726	1	\$ 31,726
	<b>Subtotal</b>		<b>\$ 31,726</b>
<b>530 Marshal</b>			
License Plate Reader Renewal	\$ 2,200	1	\$ 2,200
Body Armor (Replacement)	\$ 790	2	\$ 1,580
	<b>Subtotal</b>		<b>\$ 3,780</b>
<b>550 Sheriff</b>			
Inmate Video Visitation System - \$80,000 (Year 2 of 4)	\$ 80,000	1	\$ 80,000
	<b>Subtotal</b>		<b>\$ 80,000</b>
<b>590 Non-Departmental</b>			
Jail Generator Upgrade (Replacement)	\$ 879,387	1	\$ 879,387
	<b>Subtotal</b>		<b>\$ 879,387</b>
<b>OTHER LOCAL OPTION SALES TAX FUND</b>	<b>TOTAL</b>		<b>\$ 1,223,374</b>
<b>STORMWATER FUND</b>			
<b>250-2300 Drainage</b>			
Lifting Magnet and Manhole Cover Dolly	\$ 843	2	\$ 1,686
	<b>Subtotal</b>		<b>\$ 1,686</b>
<b>260-3210 Stormwater Maintenance</b>			
Crew Cab Flat Bed Dump Truck (Replacement)	\$ 42,919	3	\$ 128,757
F150 Crew Cab 4 X 4 Pickup Truck (Replacement)	\$ 32,788	1	\$ 32,788
Large Aluminun Trench Box (Replacement)	\$ 14,000	1	\$ 14,000
Eductor Truck (Replacement)	\$ 422,589	1	\$ 422,589
7 YD Dump Truck (Replacement)	\$ 96,226	1	\$ 96,226
	<b>Subtotal</b>		<b>\$ 694,360</b>
<b>STORMWATER FUND</b>	<b>TOTAL</b>		<b>\$ 696,046</b>

## FY19 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty	FY19
		REC	RECOMMENDED
<b>PAVING FUND</b>			
<b>250-2200 Highways &amp; Roads</b>			
Mid Size SUV 4 X 4 Explorer (Replacement)	\$ 32,500	2	\$ 65,000
Ipad Air 2 128 GB Tablet	\$ 460	6	\$ 2,760
	<b>Subtotal</b>		<b>\$ 67,760</b>
<b>260-3110 Streets</b>			
Tandem Axle Fuel/Lube Truck (Replacement)	\$ 280,000	1	\$ 280,000
3 Ton Vibratory Asphalt Roller with 47" Drum (Replacement)	\$ 44,000	1	\$ 44,000
Excavator (Replacement)	\$ 295,000	1	\$ 295,000
	<b>Subtotal</b>		<b>\$ 619,000</b>
<b>260-3120 Urban Forestry &amp; Beautification</b>			
Street Sweepers (Capital Lease Program)			\$ 100,443
Mid Size SUV 4 X 4 Explorer (Replacement)	\$ 32,500	1	\$ 32,500
F250 Crew Cab 4 X 4 Pickup Truck (Replacement)	\$ 33,077	2	\$ 66,154
Farm Tractors (Replacement)	\$ 19,500	7	\$ 136,500
Sand Spreader	\$ 5,000	1	\$ 5,000
	<b>Subtotal</b>		<b>\$ 340,597</b>
<b>260-3130 Community Services</b>			
F150 Crew Cab 2WD Pickup Truck (Replacement)	\$ 27,873	1	\$ 27,873
Single Axle Utility Trailer (Replacement)	\$ 6,000	1	\$ 6,000
Zero Turn Mower with Bagger (Replacement)	\$ 15,000	1	\$ 15,000
	<b>Subtotal</b>		<b>\$ 48,873</b>
<b>PAVING FUND</b>	<b>TOTAL</b>		<b>\$ 1,076,230</b>
<b>INTEGRATED WASTE FUND</b>			
<b>260 Public Works</b>			
Hay Blower (Replacement)	\$ 30,000	1	\$ 30,000
Refuse Collection Trucks (Capital Lease Program)		6	\$ 343,236
	<b>Subtotal</b>		<b>\$ 373,236</b>
<b>INTEGRATED WASTE FUND</b>	<b>TOTAL</b>		<b>\$ 373,236</b>
<b>CDBG FUND</b>			
<b>245 CDBG Administration</b>			
Furniture for Conference Room	\$ 11,500	1	\$ 11,500
	<b>Subtotal</b>		<b>\$ 11,500</b>
<b>CDBG FUND</b>	<b>TOTAL</b>		<b>\$ 11,500</b>
<b>TRANSPORTATION FUND</b>			
<b>0751 METRA</b>			
Preventive Maintenance on Automobiles (Replacement)	\$ 47,000	1	\$ 47,000
Rebuilt Engines (Replacement)	\$ 10,000	5	\$ 50,000
Rebuilt Transmissions (Replacement)	\$ 8,333	6	\$ 50,000
35 Foot Clean Diesel Bus	\$ 417,119	2	\$ 834,238
DAR Diesel Bus (Replacement)	\$ 150,000	1	\$ 150,000
Operational Equipment under \$5,000	\$ 151,000	1	\$ 151,000
Parking Garage Gates (Replacement)	\$ 150,000	1	\$ 150,000
Bus Body Repairs (Replacement)	\$ 500,000	1	\$ 500,000
Capital Equipment	\$ 44,952	1	\$ 44,952
Heavy Duty in Ground Lifts	\$ 60,000	4	\$ 240,000
Bus Camera System	\$ 24,000	1	\$ 24,000
Automatic Announcement System	\$ 48,396	1	\$ 48,396
Annual Security Maintenance Contract	\$ 30,000	1	\$ 30,000
Various Equipment	\$ 102,802	1	\$ 102,802
	<b>Subtotal</b>		<b>\$ 2,422,388</b>
<b>TRANSPORTATION FUND</b>	<b>TOTAL</b>		<b>\$ 2,422,388</b>



## FY19 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty	FY19
		REC	RECOMMENDED
<b>TRADE CENTER FUND</b>			
<b>620-2200 Trade Center Operations</b>			
Drape Bin	\$ 160	5	\$ 800
Listening Device Receiver and Packs (Replacement)	\$ 800	4	\$ 3,200
Coat Rack	\$ 575	4	\$ 2,300
Large Vacuum (Replacement)	\$ 2,000	2	\$ 4,000
Small Vacuum (Replacement)	\$ 275	2	\$ 550
NEC Projector	\$ 400	11	\$ 4,400
Lectern	\$ 865	11	\$ 9,515
Mixer	\$ 240	11	\$ 2,640
6' Platform Truck	\$ 305	3	\$ 915
36" Cocktail Table	\$ 260	10	\$ 2,600
Cocktail Dolly	\$ 300	2	\$ 600
30" X 96" Table	\$ 230	10	\$ 2,300
30" X 72" Table	\$ 210	10	\$ 2,100
72" Round Table	\$ 325	10	\$ 3,250
60" Round Table	\$ 275	20	\$ 5,500
48" Round Table	\$ 200	5	\$ 1,000
42" Round Table	\$ 185	5	\$ 925
	<b>Subtotal</b>		<b>\$ 46,595</b>
<b>620-2300 Trade Center Maintenance</b>			
Boiler (Replacement)	\$ 100,000	1	\$ 100,000
Four Chill Water and Circulating Pump (Replacement)	\$ 75,000	1	\$ 75,000
Fountain Water System Conversion (Replacement)	\$ 30,000	1	\$ 30,000
Security Camera System	\$ 15,000	1	\$ 15,000
Automatic Gate Opener (Replacement)	\$ 10,000	1	\$ 10,000
	<b>Subtotal</b>		<b>\$ 230,000</b>
<b>TRADE CENTER FUND</b>	<b>TOTAL</b>		<b>\$ 276,595</b>
<b>CIVIC CENTER FUND</b>			
<b>160-1000 Civic Center Operations</b>			
Ice Machine (Replacement)	\$ 4,215	1	\$ 4,215
Ice Machine (Replacement)	\$ 4,825	1	\$ 4,825
Walk in Cooler (Replacement)	\$ 5,482	2	\$ 10,964
Walk in Cooler (Replacement)	\$ 5,778	2	\$ 11,556
Walk in Cooler (Replacement)	\$ 5,718	1	\$ 5,718
Ford Fusion (Replacement)	\$ 18,548	1	\$ 18,548
Chairs (Replacement)	\$ 72	500	\$ 36,000
Chair Rack (Replacement)	\$ 787	14	\$ 11,011
8' Table (Replacement)	\$ 231	10	\$ 2,306
6' Table (Replacement)	\$ 209	10	\$ 2,091
72" Round Table (Replacement)	\$ 354	10	\$ 3,540
Box Office Intercoms (Replacement)	\$ 682	6	\$ 4,091
Staging - Panel (Replacement)	\$ 599	10	\$ 5,990
Staging - Stairs (Replacement)	\$ 1,696	1	\$ 1,696
Staging - Rails (Replacement)	\$ 231	10	\$ 2,310
Staging - Jacks (Replacement)	\$ 971	4	\$ 3,884
Curtain Motors (Replacement)	\$ 3,602	4	\$ 14,408
Zero Turn Mower	\$ 7,211	1	\$ 7,211
Conex Containers	\$ 3,690	3	\$ 11,070
John Deere TX	\$ 8,682	1	\$ 8,682
F150 Crew Cab Truck (Replacement)	\$ 27,873	1	\$ 27,873
	<b>Subtotal</b>		<b>\$ 197,989</b>
<b>160-2700 Civic Center Ice Ring Operations</b>			
Figure Skates	\$ 66	78	\$ 5,154
	<b>Subtotal</b>		<b>\$ 5,154</b>
<b>CIVIC CENTER FUND</b>	<b>TOTAL</b>		<b>\$ 203,143</b>

FY19 RECOMMENDED CAPITAL OUTLAY

DESCRIPTION	Unit Price	Qty	FY19
		REC	RECOMMENDED
<b>BULL CREEK GOLF COURSE FUND</b>			
<b>630-2100 Bull Creek Maintenance</b>			
Top Dresser (Replacement)	\$ 15,000	1	\$ 15,000
Truckster (Replacement)	\$ 12,000	1	\$ 12,000
Bunker Rake (Replacement)	\$ 10,000	1	\$ 10,000
Verticut Reels (Replacement)	\$ 4,000	1	\$ 4,000
Fairway Blower (Replacement)	\$ 5,000	1	\$ 5,000
Utility Vehicle Beverage Cart (Replacement)	\$ 5,000	1	\$ 5,000
Utility Vehicle Driving Range (Replacement)	\$ 4,000	1	\$ 4,000
	<b>Subtotal</b>		<b>\$ 55,000</b>
<b>BULL CREEK GOLF COURSE FUND</b>	<b>TOTAL</b>		<b>\$ 55,000</b>
<b>ALL CAPITAL OUTLAY</b>	<b>TOTAL</b>		<b>\$ 6,582,631</b>

## **CITY OF COLUMBUS - ACKNOWLEDGMENTS**

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